

U.S. Census Bureau

Federal, State, and Local Governments Government Finance and Employment Classification Manual

Code Definitions: [Revenue](#) | [Expenditure](#) [Classification Manual Search](#)

Governments are both diverse and complex organizations. To describe their financial and employment activities in a meaningful and comparable fashion--both across time and among governments--requires a set of standardized concepts and definitions. The purpose of this classification manual is to provide such guidance.

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Federal, State, and Local Governments

Governments Finance and Employment Classification Manual

Chapter 1: Introduction to the Governments Finance and Employment Classification Manual

(December 2000)

This version of the Governments Finance and Employment Classification Manual is being issued to increase the accessibility and usefulness of the document, as well as to clarify classification issues that have arisen since the last issuance in June, 1992.

The primary changes to the Classification Manual involve reformatting and restructuring, intended to facilitate its release via the Internet. These changes are intended to make the document significantly more user-friendly. This is especially true for the viewable version of the Classification Manual that is accessed via the Governments Division's Internet web pages. This latest version also will enable easier and more timely updates to cover topical classification issues. The following are included among these types of changes:

- Conversion of the viewable document from text format to "html" format.
- Introduction of list boxes to provide readers with direct links to function codes and definitions.
- Addition of the complete set of reference tables and charts, not previously contained in the viewable version of the Classification Manual.
- New navigational applications, such as hyper-links, to ease navigation through the document for purposes of finding function code definitions, tables, and examples.

This version of the Classification Manual contains only limited changes to subject content. The basic classification system for government finance and employment statistics, first developed and used in 1952, remains fully intact. The original Classification Manual was reissued periodically subsequent to that first edition in 1952. These other editions were released in 1976, 1981, and 1992. Of all the editions, this year 2001 version contains the fewest number of substantive changes to classifications and definitions applied in the Census of Governments and related surveys.

Changes to the classification system that have occurred since 1992 are summarized below. They reflect responses to changing statistical needs – including those of the primary users of Governments Division data, which are other Federal statistical agencies:

- Expansion of classification detail in the area of insurance trust system assets to include measures of international investments.
- Expansion of classification detail in the area of insurance trust system assets to include regular measurement of employee retirement system assets at both book value (cost) and market value.
- A classification category for a government's contribution (subsidy) to its own transit system.
- An "exhibit" item category for identifying the substantial amounts of money emanating from the Tobacco Lawsuit Settlement.
- Removal of classification categories and references that are no longer applicable. These pertain to the Federal Government finances, since those components of the Census of Governments and the annual finance surveys are no longer conducted as part of the Governments Division's statistical program.
- Inclusion of, and updating of references to, specific popular programs that have undergone name title changes.

It is important to note that this Classification Manual does not cover every facet of Governments Division's statistical programs. Several programs are excluded from the descriptions because they are conducted for other Federal statistical agencies. If these surveys pertain to state and local government finances or employment, they often follow the basic definitions and classifications described in this Classification manual. However, the choices of statistical categories and definitions used are ultimately decided upon by the sponsoring agency. Other Governments Division programs exist to meet particular administrative or regulatory objectives, such as those conducted to measure or track Federal Government financial activity. Users can consult the Governments Division's primary web page for information about these programs, or refer to the report "Programs of the Governments Division," issued periodically. The Internet web address is:

<http://www.census.gov/govs/www/index.html>

Specific programs not covered in this Classification Manual include the following:

- Taxable Property Values Phase of the Census of Governments
- Federal Audit Clearinghouse
- Consolidated Federal Funds Report
- Federal Assistance Awards Data System
- Public School System Finances
- Special surveys on government criminal justice activities conducted on behalf of the U. S. Department of Justice
- Various surveys of public libraries conducted for the U. S. Department of Education

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Chapter 2 - A Brief History of Census Bureau Data Collection on Governments

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The first attempt to collect data on the activities of state and local governments occurred during the 1840 Decennial Census; the first serious effort really did not begin until the 1850 Census. Data collection efforts expanded during the decennial censuses until the creation of a permanent census office in 1902.

Beginning in that year, the Bureau began to conduct special, if sporadic, censuses of governments up until the early 1950's, when the Bureau's authorizing legislation expanded the scope of its efforts in this field and created the quinquennial census of governments and the annual surveys conducted today.

During this time, the data classification system has evolved from one focusing on taxable wealth and debt to detailed measurements of government finance activities. Today's schema is largely identical to that put into place during the early 1950's.

2.1 Historical Background on Data Collection Efforts

Although the first collection of data on governments occurred during the 1840 Decennial Census (numbers and types of schools and pupils), the first concerted effort began with the 1850 one. This section of the decennial census was expanded successively until the 1880 Census which resulted in a 914-page volume entitled, "Valuation, Taxation, and Public Indebtedness" (which also provided a few statistics on revenue and expenditure). Annual surveys began on a sporadic basis in 1898.

The first comprehensive compilation of governmental statistics, however, awaited the creation of a permanent Census Office in 1902. The 1902 Census of Governments led to an extensive volume on Federal, state, and local government revenue and expenditure, assessed valuations, and tax levies; public debt; and estimates of "national wealth" by state and class of property (reflecting the large dependence on property taxes). Other censuses of governments, varying in detail and scope, were conducted in 1913, 1922, 1927, 1932, and 1942.

In 1950, the Congress enacted legislation expanding the Census Bureau's responsibilities in this field (Title 13, Section 161 of the U.S. Code). It established that a census of governments be conducted every five years (those ending in "2" and "7") but ironically no funds were appropriated for the first one covering 1952. This event did not occur until 1957.

It was also during the 1950's that the Bureau began the annual finance and employment surveys generating the report series largely in existence today.

2.11 Finance Data

Historically, the Census Bureau's finance data collection efforts focused on the activities of individual city and state governments, at least until the 1950's. This reflected the major roles played by these two types of governments and the lack of modern statistical methods to derive estimates from a sample of local governments.

City Government Finances--Since the creation of a permanent census office in 1902, the Bureau has published city government finance data annually (except for 1914 and 1920). Coverage has varied, however. Until the mid-1950's, the survey focused on the largest municipal governments (i.e., no effort was made to estimate the financial activities of all cities). Further, before 1941 the annual series included data not only for the city corporation itself, but also overlapping jurisdictions (except county governments for

cities of less than 300,000 population). Separate publications on city government finances continued until 1992-93. Since then, individual city data have been released for Census of Governments years in printed form, and annually as part of the individual unit finance data files available in public use format.

State Government Finances--Annual data collection efforts began in 1915, and have continued on a regular basis since, except for 1920, 1921, and 1933-36, when budgetary problems limited activities. In addition to the annual *State Government Finances* report series, the Bureau began releasing preliminary data on state tax receipts in 1939.

County Government Finances--A sample-based mail survey of county government finances was conducted for the years 1940 through 1946, providing national estimates, limited state area data, and individual county government figures for selected units. Although data were collected annually for the *Government Finances* reports, publication of individual county government data was suspended until the fiscal 1972-73 survey. Individual county government data were published separately from 1972-73 until 1992-93.

Public School System Finances--School system finance data have been included with the annual government finance estimates series since the inception of that series in 1952. Beginning in 1978, a separate series covering public school systems was developed, partly in response to the requests from the Department of Education. This resulted in an annual publication of state area and individual school system finance data that has continued through the present time. This survey has been expanded over the years to include additional finance transactions beyond the detail included in this Classification Manual.

Other Finance Data--The Bureau began conducting an annual sample survey on public debt in 1940 and expanded it to include revenue in 1945. Estimates of national totals by type of government were published from these surveys, which were replaced in 1952 with a broader survey canvassing data on expenditure and cash and securities as well.

Until the 1957 Census of Governments, however, this annual survey was insufficient to provide any but national estimates of financial activities. The results of the 1957 Census were used to create a more reliable sample that provided state area statistics beginning with 1958 data. This annual series has continued through 2000, although the coverage has varied slightly. For most years, estimates were developed at the state area level by type of local government. For years since 1994, however, the estimates at the state level have been aggregated for all local government, with no differentiation by type of government.

In addition to the annual surveys, the Bureau began conducting a quarterly survey on state and local government tax revenues in 1962 and on finances of major public employee retirement systems in 1968.

2.12 Employment Data

Census Bureau collection of data on public employment and payroll began in 1940 with quarterly, national summary estimates by type of government, supplemented by occasional reports for the various types of governments. Before 1946, the coverage of this survey was limited to nonschool employment of state, county, city, and township governments; data for educational employees and payrolls were estimated from data provided by the U.S. Office of Education. By 1946, the program was expanded to include special districts and school districts as well as the school employment of general purpose governments.

State area employment statistics by level of government have been issued annually since the early 1940's (except 1951) although functional detail was limited then to school vs nonschool employees. Starting with 1951 data, the Bureau collected separate data on payrolls of full- and part-time employees, thereby permitting the calculation of full-time equivalent statistics. By converting part-time employees to their full-time equivalent, these statistics provide more meaningful comparisons of employment levels among governments.

In mid-1951, the quarterly survey was modified to provide monthly figures as well, which continued through January 1955 data. After then, monthly and quarterly data on public employment have been collected by the U.S. Department of Labor with the Bureau's efforts focused on an annual sample survey and periodic census to provide national and state area data for October of each year.

Three events occurred in the late 1990's that impacted this series. No annual survey took place for 1996. Second, the reference period for the Employment survey was changed from October to March, effective with the 1997 Census of Governments. Finally, in 1999, coverage in the annual employment was expanded to develop estimates by state area by type of local government.

2.2 Evolution of Data Classification System

These developments in data collection on government finances and employment have also been matched by the evolution of the classification schema used. By today's standards, some of these earlier standards may seem crude at best. Also, they reflect the larger economy within which governments operate (thus, the interest in taxable property wealth in an economy that generated less cash income than today's.) Yet, the classification system that exists today was designed largely in the early part of this century and is nearly identical to that established in the early 1950's.

2.21 Finance Data

Although data on government finances were collected as part of the decennial censuses during the previous century, the methods and definitions used produced data that are of "historical" interest, but not comparable to those collected later. For data collection efforts in this century, there are three periods within which the data collected have been comparable:

1902 to 1936 1937 to 1950 1952 et seq.

1902 to 1936--While there were difference during this period in the scope and detail on wealth, debt, and taxation, the basic conceptual framework remained the same. The Bureau applied a broad definition to public debt, including such now excluded items as noninterest bearing warrants. Like today, the Bureau sought to categorize government revenues (then termed "revenue receipts") and expenditures ("cost payments"). Functional categories resembled many of those used today, except in fewer numbers. (City finances, on the other hand, provided much more functional detail on current expenditures that at present.)

1937 to 1950--Beginning in 1937 and expanded in 1941, the Bureau placed more emphasis on separately identifying intergovernmental transactions and distinguishing the different sectors of government, then designated as "general government", "enterprises", and "trust and sinking funds." Although similar in name to current categories, they were not identical in nature or application.

The concept of "enterprises", for instance, included not only government-operated liquor stores and utilities but also other types of business-like activities: toll highways, airports, and commercial activities of state universities, and the like. Furthermore, finance data for this sector were reported in commercial accounting terms (e.g., depreciation) rather than in terms consistent with the other government sectors.

Similarly, the definitions used for the "trust and sinking funds" sector differed from those used today for insurance trust statistics. Payroll taxes for unemployment compensation systems, for example, were classified as taxes rather than insurance trust revenue. The offsetting contribution to the unemployment compensation fund was categorized as a "general expenditure for contributions to trust funds."

Even the "general government" sector differed from the current one. In addition to including certain insurance trusts revenues, it covered transactions between other sectors on a "net contribution" basis. Expenditure included retirement on general debt which consisted of not only direct redemption but also any contributions to sinking funds.

One consequence of this classification schema was that the sectors of government were not additive. That is, it was impossible to determine a government's total financial activity by summing the three sectors.

1952 and later--The current classification system dates largely to that created in the early 1950's. The four sectors of government now used were created and intragovernmental transactions among them eliminated, thereby allowing their summation. The enterprise sector was eliminated except for liquor stores and the four types of utilities; the remaining commercial-like activities were subsumed into the general government sector.

The definition of intergovernmental revenue and expenditure transactions was broadened to include not just "fiscal-aid" (grants and shared taxes) but also monies for contractual services (other than as a regular customer of utilities). Another change, more in presentation than concept, was the reporting of functional expenditures in terms of total outlays rather than limited just to current operations.

One effect of these classification changes was to render all prior year data obsolete, or at least not comparable to later data. For this reason all available data for years before 1952 are based on special studies done in the 1950's to recompile pre-1952 data on a basis comparable to the current system.

2.22 Employment Data

Prior to 1952, the functional detail collected on public employment was limited to distinguishing between school and nonschool employees, except for state and major city governments. Since 1952 the subclassification of employment data by function has been expanded.

As noted above, beginning in 1951 the Census Bureau started collecting payroll data separately for full- and part-time employees which allowed for the calculation of full-time equivalent statistics (see Section 5.31). Up until 1985 data, the method used to calculate these figures was based solely on payroll data. Effective with 1986 data, the annual employment survey started collecting data on the number of hours worked by part-time employees in order to use a method deemed to be a more accurate representation of

full-time equivalent employment. No October 1985 full-time equivalent data are available.

See Chapter 5 for a more detailed discussion of full-time equivalent employment.

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Chapter 3 - Framework of Census Statistics on Governments

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The definitions and concepts comprising the Census Bureau's classification system on government finances and employment are established upon a framework whose understanding is as important as the system itself.

The focus, or basic reporting unit, of these statistics is the government entity, defined by the Bureau using the guidelines below. Data are assembled for these individual entities which also serve as building blocks to produce larger aggregations of data--county area, state totals, and national figures--by themselves or according to the various types of governments the Bureau recognizes.

As a group, governments are multi-functional organizations, providing a wide range of services to a broad group of people. The Bureau classifies their activities into four major sectors of government, three of which pertain to specialized functions.

Finally, Census Bureau statistics on governments are not mere reproductions of the data found in original government data sources. In order to produce meaningful comparisons among all governments, the Bureau applies consistent standards of coverage, terminology, and reporting periods that often result in data that differ from those reported by governments themselves.

3.1 The Basic Unit of Reporting: The Government Entity

The focal point, or basic reporting unit, of Census Bureau statistics on public finances and employment is the individual government. This entity includes not only the central government but also those agencies, institutions, and authorities which are connected to it.

To determine which of the many organizations with governmental or quasi-governmental character should be included in its statistics on the public sector, the Bureau has created the set of criteria below.

3.11 Types of Government Entities

Government services are provided through a complex structure made up of numerous public bodies and agencies. The Census Bureau identified 87,504 governments during the 1997 Census of Governments. In addition to the Federal Government and the 50 state

governments, the Bureau recognizes five basic types of local governments, as follows (per 1997 Census):

- *County Governments* (3,043), which exist in all states except Connecticut and Rhode Island and in the District of Columbia, are created to provide general government activities in specified geographic areas. They include entities called boroughs in Alaska, parishes in Louisiana, and counties in all other states.
- *Municipal Governments* (19,372), which are established to provide general government services for a specific population concentration in a defined area. They include cities, boroughs (except in Alaska), villages, and towns (except in the six New England states, Minnesota, New York and Wisconsin). Composite city-county governments are treated as municipal governments for Census Bureau purposes.
- *Township Governments* (16,629), which are established to provide general government services for areas without regard to population concentrations. They include towns in the six New England states, Minnesota, New York and Wisconsin, and townships in eleven other states.
- *Special District Governments* (34,683), which are established to provide only one or a limited number of designated functions and having sufficient administrative and fiscal autonomy to qualify as independent governments.
- *School District Governments* (13,726), which are created to provide public elementary, secondary, and/or higher education and having sufficient administrative and fiscal autonomy to qualify as independent governments. They exclude school systems that are "dependent" on a county, municipal, township, or state government.

3.12 Definition of a Government Entity (See [Note 1](#))

In summary, a government entity is defined for Census Bureau reporting as follows:

A government is an organized entity which, in addition to having governmental character, has sufficient discretion in the management of its own affairs to distinguish it as separate from the administrative structure of any other governmental unit.

Thus, to be regarded as a government for Census Bureau purposes, an entity must possess all three of these critical attributes: existence as an organized entity, governmental character, and substantial autonomy. Each is explained below.

Existence as an Organized Entity:

Evidence of this attribute is provided by the presence of some form of organization and the possession of some corporate powers, such as perpetual succession, the right to sue and be sued, have a name, make contracts, acquire and dispose of property, and the like.

Designation of a class of governments in law as "municipal corporations," "public corporations," "bodies corporate and public," and the like indicates that such units are organized entities. On the other hand, some entities not stated specifically by law as corporations do have sufficient powers to be recognized as governments.

Obviously, the mere right to exist is not sufficient. Where a former government has ceased to operate--i.e., receives no revenue, conducts no activities, and has no current officers-- it is not recognized as an active government.

Governmental Character:

This characteristic is indicated where officers of the entity are popularly elected or are appointed by public officials. A high degree of responsibility to the public, demonstrated by requirements for public reporting or for accessibility of records to public inspection, is also taken as critical evidence of governmental character.

Governmental character is attributed to any entities having power to levy property taxes, power to issue debt paying interest exempt from Federal taxation, or responsibility for performing a function commonly regarded as governmental in nature. A lack of these attributes or of evidence about them, however, does not preclude a class of units from being recognized as having governmental character, if it meets the indicated requirements as to officers or public accountability. Thus, some special district governments with no taxing powers provide electric power or other public utility services that are also widely rendered privately; they may be recognized as local governments because of provisions as to their administration and public accountability.

Substantial Autonomy:

This requirement is met where, subject to statutory limitations and any supervision of local governments by the state, an entity has considerable fiscal and administrative independence. Fiscal independence generally derives from power of the entity to determine its budget without review and detailed modification by other local officials or governments, to determine taxes to be levied for its support, to fix and collect charges for its services, or to issue debt without review by another local government.

Administrative independence is related closely to the basis for selecting the governing body of the entity. Accordingly, a public agency is recognized as an independent government if it has independent fiscal powers and in addition (1) has a popularly elected governing body; (2) has a governing body representing two or more state or local governments; or (3) even in the event its governing body is appointed, performs functions that are essentially different from those of, and are not subject to

specification by, its creating government.

Conversely, separate existence is not attributed to entities which lack either fiscal or administrative independence. Some local government agencies having considerable fiscal autonomy are classified as dependent agencies of another government rather than as governments because one or more of the following characteristics is present:

- (1) Control of the agency by a board composed wholly or mainly of parent government officials.
- (2) Control by the agency over facilities that supplement, serve, or take the place of facilities ordinarily provided by the creating government.
- (3) Provision that agency properties and responsibilities revert to the creating government after agency debt has been repaid.
- (4) Requirements for approval of agency plans by the creating government.
- (5) Legislative or executive specification by the parent government as to the location and type of facilities the agency is to construct and maintain.
- (6) Dependence of an agency for all or a substantial part of its revenues on appropriations or allocations made at the discretion of another state or local government.
- (7) Provision for the review and the detailed modification of agency budgets by another local government. County review of agency budgets in connection with statutory limitations on tax rates, however, is not, by itself, sufficient to establish lack of fiscal autonomy.

Other Factors:

Applying the above criteria usually involves little difficulty in many instances, but the variety of provisions regarding local government entities and particularly some of the resultant shadings of autonomy leave the classification of some types of entities subject to considerable judgment. In such cases, the Census Bureau has taken account of (a) local attitudes as to whether the type of unit involved is independent or not, and (b) the effect of the decision upon collection and presentation of statistics on government finances and employment.

Noncritical Characteristics:

In addition to the essential characteristics above, there are other common attributes that are not essential for the identification of governments. Among them are geographic area, population, taxing power, and internal uniformity of taxation and services.

Most, but not all, governments serve and operate primarily within a specific geographic area for which a population can be determined. Some entities having all essential characteristics of local governments, however, do not possess this attribute, but at best can be associated only with an area unrelated to specific population concentration (e.g., a special district for toll road and bridge facilities). Even those governments which can be directly associated with a defined territory for certain purposes, such as property taxation, often own and operate facilities or provide services on one basis or another to residents of adjoining territory.

Although most governments have the authority to levy taxes, this power is not an essential attribute. Even those governments that have property taxing powers and serve a precisely determined area do not always provide a single level of taxation and services throughout the area concerned. Differential taxation often occurs legally where annexation or other boundary changes place a burden of debt service on part but not all the territory. Moreover, subordinate "districts" are sometimes provided for, with regard to particular types of improvements or government services, resulting in differences of tax level within the total area served by the government.

3.13 Dependent Agencies

The Census Bureau's definition of a government entity, therefore, includes not only the central government but also agencies that are "dependent" on the government, using the criteria above.

The determination of an agency's dependence or independence for Census Bureau purposes is not made on an ad hoc basis, however. Rather, a separate unit within Governments Division identifies and classifies the agencies that are dependent on a government.

3.14 Parent Government Concept

One by-product of this broad definition of a government entity is the concept of the parent government. Governments operate using a wide variety of organizational units to fulfill their duties. The core of the government to which these organizations are attached (as defined above) is often referred to as the "parent" government. Thus, a dependent agency or school often is described in terms of the relationship to its parent government.

3.15 Joint Activities of Governments

Governments sometimes cooperate to carry out specific projects or activities--e.g., city-county health departments or hospitals, joint bridge authorities, joint interstate agencies, consortia, and councils of government.

The participating units may carry out this joint activity in various ways, each of which affects the reporting of finance and employment statistics for the participating governments:

1. They may establish an independent special district to carry out the activity, in which case the related finances and employment are assigned to that government unit. Their financial transactions with the special district are treated as intergovernmental revenue and expenditure.
2. One of the governments may be solely responsible for administering the activity but the other governments share its financial support. In such situations, all its activities are assigned to the administering government with the other governments' shares being reported as intergovernmental transactions.
3. The participating governments may create a separate organizational body that is neither independent nor dependent on any one member but is jointly administered by all of them. These types of joint activities provide special problems in a classification system whose focus is the individual government entity. Such joint activities, therefore, are classified on the basis of the circumstances involved in each case. In general, the treatment of these joint activities depend on their magnitude:
 - A joint inter-local agency having substantial financial activity or employment or which issues substantial debt which is not in the name of any of the participating governments is assigned for Census Bureau purposes as a dependent agency of one of the participating governments. Its activities are classified in the same manner as the second case cited above.
 - A joint inter-local agency not having substantial financial activity or employment is allocated to each of the participating governments to the extent of their respective participation, as follows:
 1. Revenue of each parent government should include any taxes or other receipts it collects to turn over to the joint agency or activity.
 2. Borrowing and debt of each parent government should include any debt it issues or guarantees on behalf of the joint agency or activity.
 3. Direct expenditure of each parent should include any amount it pays (e.g., for salaries and other expenses) on account of, and any contributions it makes directly to, a joint agency or activity. Such amounts are classified according to the function involved and as appropriately as possible by character and object.
 4. Parent government data should exclude any revenue or expenditure of the joint agency or activity, as such, and any joint agency debt not issued in the name of, or guaranteed by, the parent government.
 5. Employees and employee payrolls of joint agencies should be reported as part of the government which issues employee paychecks or, if the joint agency issues paychecks, allocated to the sponsoring governments on the basis of their financial contribution to the "joint" activity.

3.2 The Four Sectors of Government Activities

Since the early 1950's, government activities have been categorized into four mutually exclusive sectors: general government, utilities, liquor stores, and insurance trust systems. Not all of these four sectors, however, apply to every type of data the Bureau collects, as depicted by the chart below:

Type of Data	General	Utility	Liquor Store	Insurance Trust
FINANCE:				
Expenditure	Y	Y	Y	Y
Debt	Y	Y	(1)	(1)
Cash and Securities	Y	(1)	(1)	Y
EMPLOYMENT	Y	Y	Y	(1)

"Y" means data are collected for that sector and type of data.

"N" means data are not collected for that sector and type of data.

"(1)" Included in data for general government sector.

3.21 General Government Sector

The general government sector includes all activities not defined in the utilities, liquor stores, or insurance trust sectors. For Census Bureau purposes, government-operated lotteries are included in this sector.

3.22 Utilities Sector

For Census Bureau reporting of government statistics, this sector comprises just four types of governmental activities and no others:

Water supply
Electric light and power

Gas supply
Public mass transit

Such systems must be either owned and operated by a government or owned and operated under contract by a private firm where the government maintains day-to-day financial oversight.

Except for these four types of utilities and the liquor stores sector below, all commercial-type activities of a government-- airports, toll roads and bridges, housing projects, parking facilities, port facilities, lotteries, Federal Government corporations (e.g., TVA), and the like--are classed in the general government sector.

3.23 Liquor Stores Sector

This sector covers only the liquor store systems owned and operated, at present, by seventeen state governments and local governments in a few states. Any associated government activities, such as licensing and enforcement of liquor laws and collection of liquor taxes, are classified in the general government category.

3.24 Insurance Trust Sector

The insurance trust sector comprises two major groups of systems:

- Public employee retirement systems, embracing both contributory and noncontributory systems administered by a government for public employees (including employees of other governments).
- Social insurance systems, including the Federal Government's Social Security and Medicare program (OASDHI), veterans' life insurance, and railroad retirement; and state government workers' compensation and miscellaneous insurance trusts. Note that for Census Bureau purposes these types of social insurance systems are not applied to local government finances (other than for the District of Columbia's unemployment compensation plan).

To be categorized as a insurance trust for purposes of Census Bureau statistics, a system must meet all five characteristics of a social insurance trust described in Section 11.1.

Note that the insurance trust category applies only to the government actually administering the system. A government's participation in an insurance trust administered either privately or by another government is not treated as an insurance trust activity of the participating government. Generally, it would be treated as a current operations expenditure for the paying activity in the general government, utilities, or liquor stores sector.

No employment activity is associated with this sector; employees involved in administering insurance trust systems are classed in the general government sector.

3.3 How Census Bureau Statistics Relate to Original Data Sources

Federal, state, and local governments issue their own reports and financial statements, sometimes in great detail. The Census Bureau often relies on these reports or on the accounting or payroll reporting systems that generate them as a major source of its statistics (see [Note 2](#)). Despite the use of the governments' own reports or reporting systems, Census Bureau statistics produced from them often do not agree with those issued by the governments themselves.

The major reason for this seeming disparity is one of the major purposes of this classification system: to provide finance and employment statistics that are consistent for all governments surveyed. Governments differ greatly in their size, activities, organization, responsibilities, and the internal methods they use to report them. The financial structure and reporting systems devised by governments also differ widely, being designed mainly to enforce fidelity and to help officials to plan and administer the affairs of the government effectively.

Amongst this diversity, the Census Bureau collects statistics which must be presented in a consistent and uniform manner for all

governments covered. Thus, a government's original data are re-categorized within a standard framework based on the common nature of particular activities or transactions in order to overcome barriers to both useful summation and direct comparisons that result from the varied nature of government records and reports.

Thus, the Bureau often recasts the data extracted from original sources in the ways described below.

3.31 Federal Government Statistics

The primary focus of Census Bureau statistics about governments is on state and local governments. Data for the Federal Government are collected for some surveys, primarily to provide a total picture of government activity in the national economy.

The classification system used by the Census Bureau for categorizing state and local government activities differs in a number of important respects from the classification scheme used in the United States Budget (the primary source of Federal Government finance data). Accordingly, it is necessary to recast Federal data as presented in this source to produce statistics that are consistent with those for state and local governments.

This involves (1) grouping individual Federal receipts and expenditures for various agencies and appropriations according to the functional framework described in Chapter 4 and (2) applying certain adjustments to many of those items to derive finance amounts consistent with those reported for state and local governments. These adjustments take into account the following major differences between the Federal reporting scheme and the Census Bureau's classification system.

Treatment in Federal Reporting System	Treatment in Census Bureau Classification System
Government enterprises are reported on net basis--plus or minus--in terms of their effect on budget expenditure.	Includes gross revenue and expenditure of government enterprises (except for loans and investments).
Receipts below are offset against expenditure, thereby reducing total Federal expenditure: (a) various enterprises or market-oriented activities; (b) interest on loans made by Federal agencies; (c) sales of products or property; (d) other reimbursements from non-Federal sources (such as from employees for quarters and subsistence provided).	Receipts are reported as revenue and added back to expenditure shown in Federal sources. See Sections 7.1 and 8.1 for discussions of gross receipts and gross expenditures.
Interfund and intragovernmental transactions are included in agency receipts and expenditures (but excluded from budget totals).	Excludes all interfund and intragovernmental transfers (see Section 6.6).
Includes interest on debt that has accrued but not been paid.	Interest on debt reported on actual disbursement basis.
Net excess of loan disbursement or repayment activities of loan accounts is added to expenditures or to receipts in developing budget totals.	Loan transactions are excluded.

3.32 Broad Coverage of Activities

As noted in Section 3.1, the Census Bureau applies a broad definition of what constitutes a government entity; therefore, our statistics are generally more inclusive than those of any central report or records of a government. They include data drawn not only from the central records of a government's principal finance or payroll offices, but also those of dependent educational institutions, semi-autonomous boards, special authorities, and the like.

In particular, Census Bureau statistics on public debt cover debt instruments that have been issued by authority of the government (with or without its full-faith and credit) which may be omitted from the government's own central report or records. The largest category of indebtedness today, *Public Debt for Private Purposes*, includes debt that often is not viewed by the issuing government as its own despite the use of its governmental powers to grant the debt its critical tax-exempt status. A government's central records or finance reports may also exclude particular revenue or expenditure items maintained in separate records but which are incorporated into Census Bureau statistics.

3.33 Treatment of Accounting Funds

As described in Chapter 6, governments administer their finances through accounting devices called "funds." These funds are established to support specific activities or to attain certain objectives. Governments maintain numerous accounting funds and issue financial reports designed to reveal the operation and status of each fund, individually and on a consolidated basis.

Census Bureau finance statistics, in contrast, are organized to show information for each government as a single financial entity, not to distinguish the activities of any particular accounting fund or group of funds. Government accounting also identifies financial transactions that occur between these funds. As discussed in Section 6.6, the Bureau generally ignores (or "nets out") such transactions to avoid duplication. Census Bureau statistics on functional expenditures for an activity, for instance, may summarize outlays from numerous accounting funds (except interfund activities). Even when a government's own financial report combines its funds, the basis for doing so may differ from that applied by the Bureau.

Moreover, the methods the Bureau uses to produce financial statistics from these accounting statements cause the data to lose their accounting nature completely. For these reasons, users can derive limited information about the fiscal condition of the government, such as budget surplus or deficit or the operating balance of a fund at the end of the fiscal year.

3.34 Terminology and Classification

Governments vary in the terms they apply to similar items and transactions. They also differ in the bases used to classify activities or transactions for their own records and published reports.

The Census Bureau applies a uniform terminology and classification system to its data collection. For instance, a "public utilities tax" reported by three state governments may be classified for Census Bureau purposes as a gross receipts tax in one state, a license tax in a second, and a property tax in the third. Similarly, the term "current operation" may be used by a government in a different sense, including intergovernmental transactions or cash assistance payments, both of which are excluded from the Bureau's definition of current operations. Similarly, some governments may define payrolls to include the employer share of fringe benefits, which falls outside the scope of the Census Bureau definition.

In both its finance and employment statistics, the Bureau emphasizes the functional nature of activities by combining finances and employment from all accounting funds by all agencies according to the functional categories described in Chapter 4. But governments also vary in how they organize their activities. Some governments have departments devoted to a single activity (e.g., "highways" or "solid waste management") that directly corresponds to a Census Bureau category. In other cases, an agency may be responsible for a wide variety of functions (e.g., "transportation" or "human resources"), requiring the Bureau to distribute data on its activities among numerous Census categories. Often, statistics for a Census function may be a composite of multiple agencies of a government--e.g., "highways" employment may include a highways department, toll road authority, and bridge commission.

3.35 Reporting Periods

Just as the Census Bureau applies standard definitions to its classification of government activities, it uses a common definition for the reporting periods that the data cover. In some cases, this may also explain disparities between Census and a government's own statistics.

Finance data: Through the fiscal year 1963 finance survey, the Bureau collected data for governments' fiscal years that ended in a particular calendar year. Effective with the fiscal 1963-64 survey, the Bureau began using governments' fiscal years that closed within the 12-month period ending on June 30. Thus, the reporting period for fiscal year 1996-97 data includes government's fiscal years that ended between July 1, 1996 and June 30, 1997. There are a few exceptions to this rule, primarily for the Federal and state governments and the District of Columbia.

Dependent agencies of a government do not always share the same fiscal year period as their parent government. In those case, data are for the agency's fiscal year that ended within the 12-month period ending on June 30, which may be earlier or later than the parent government's own fiscal year.

Employment data: Employment and payroll data are based on the one pay period that includes March 12 of the survey year. The payroll data are converted to a one month figure using a conversion factor based on the pay period (see Chapter 5 for details).

Notes:

1. This section is based on Appendix B to the 1997 Census of Governments report, *Government Organization (Vol. 1, No. 1)*. [citation](#).
2. A major trend in the compilation of finance data on governments, particularly for state and large city and county governments, is the use of internal accounting reports rather than published financial statements. In some cases, these are generated specially for the Census Bureau. [citation](#).

Classification Manual - Chapter 3: Framework of Census Statistics on Governments

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Chapter 4 - Functional Classification of Government Activities

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Expenditure Code Definition Pages

Viewed as a group, governments are multi-functional organizations, providing a wide range of services to a broad group of people. In recognition of this diversity, the Census Bureau has created a detailed classification scheme for reporting government activities according to their purpose.

To illustrate the functional interrelationship among different types of data, Table 4-1 provides a cross-classification of revenue, expenditure, and debt codes by function. Note that not every finance code is shown in this table; some codes are not functional per se (e.g., taxes and insurance trust data) while others are too broad to list (e.g., "all other" codes).

Also included in this chapter are two charts providing listings of all current function codes. Chart 4-A arranges these codes according to the functional groupings used for publication purposes ("Education," "Social Insurance and Income Maintenance," etc.) while Chart 4-B lists them in numerical order (01, 02, 03, etc.).

Completing this chapter are the Expenditure Code Definition Pages that provide detailed, one-page definitions of each function, including coverage of data collection information.

4.1 Background

Currently, the Census Bureau has identified nearly 70 major functions of government, several of which are used solely for the Federal Government. Others apply solely to state government data while a few pertain only to local government activities. Each of these functions falls into one of the four sectors of government described in Chapter 3: General Government, Liquor Stores, Utilities, and Insurance Trust. No function, however, spans more than one sector of government.

This classification schema is so pervasive that virtually all data on governments collected by the Bureau is categorized in part along functional lines. The few activities not classified by function are:

- Interest on general debt is excluded from functional expenditures (but not interest on utility debt, which is included in utility expenditures). Retirement of debt is excluded also because it is reported in debt statistics rather than expenditure data.
- Contributions to insurance trust systems administered by the same government are excluded from functional expenditures (and reported as insurance trust expenditures when disbursed to beneficiaries). Payments to systems administered by another government, on the other hand, are reported in functional categories.
- Many administrative activities that support others are reported either in one of the government administration functions (e.g., Financial Administration) or in the Other and Unallocable category.

- Some activities are too broad or multi-purpose to be included in a single-purpose function, such as lump sum contributions for employee fringe benefits, economic development, government-wide insurance policies, etc. These generally are classed in Other and Unallocable.
- Some items defy being categorized by function, such as taxes and most cash and securities data.

4.2 Primary vs Secondary Function

Government agencies often provide services that encompass more than one function. For instance, airports may have their own police force, schools their own libraries, and large correctional institutions their own water supply or sewerage systems.

In these instances, the Census Bureau categorizes the entire activity according to its primary function rather than breaking it down into its smaller component or secondary parts. Using the examples cited above, the secondary activities would be classified along with their primary function--i.e., air transportation, education, and corrections, respectively.

4.21 Public Institutions

Public institutions comprise such facilities as hospitals, colleges and universities, adult and juvenile correctional facilities, welfare homes, and special schools for the handicapped.

The functional classification of these institutions for Census Bureau purposes is not done on an ad hoc basis, however. Rather, a separate unit within Governments Division identifies and categorizes them. For state and large local governments, these findings are reported in "Checklists of Institutions for Governments Division Surveys." Compilers of finance and employment data use these checklists to assign institutions to their proper function.

4.3 Data Crossing Functional Lines

The boundaries created by this classification system are not so rigid that they prevent activities from crossing functional lines. To illustrate, the receipt of Federal aid for medical care assistance to the needy (Medicaid) is classified as a public welfare intergovernmental revenue. These money often are spent, however, by public hospitals. By definition, all outlays of a public hospital are classified at a hospital function, so the transaction necessarily crosses over into the hospital category on the expenditure side. Payments to private vendors for medical care, in contrast, remain within the public welfare function.

4.4 Relation to Federal and State Government Programs

These functions, created for general statistical purposes, cannot be equated with any specific Federal or state government program. They are generally broader than even the most widely-based Federal or state programs. Major Federal and state programs may even cross over into more than one Census Bureau function, as illustrated above with the Medicaid program.

Instead, these functions represent broad activities of govern- ments that have remained virtually unchanged for years, thereby preserving their usefulness for analytical purposes even while specific Federal and state programs expand or contract.

4.5 Unique Special District Function Codes

Some, but not all, of the functional categories described in this chapter are used to classify not only government finances and employment, but also government organization. In conjunction with the regular function codes, the organization phase employs a set of function codes expressly for special district governments. These codes are limited to the organization area because, even though numerous special districts may exist for them (e.g., the 1,655 cemetery districts classified during the 1997 Census of Governments), their finances or employment are too small, they are concentrated in just a few states, or their activities are too narrow.

Finance and employment data for special district organization codes are converted into the regular functions for reporting purposes, as shown by the table below.

Special Districts - Standard Function Code

Organization Function Code	Function Name	Regular Code*
Single-Function Districts:		
01	Air Transportation (Airports)	01
02#	Cemeteries	89
09#	Education (School Building Authorities)	12
24	Fire Protection	24
32	Health	32
40#	Hospitals	36
41#	Industrial Development	89
42#	Mortgage Credit	89
44	Highways (Regular or Toll)	44
50	Housing and Community Development	50
51#	Drainage	59
52	Libraries	52
59	Other Natural Resources	59
60	Parking Facilities	60
61	Parks and Recreation	61
63#	Flood Control	59
64#	Irrigation	59
79	Public Welfare Institutions	79
80	Sewerage	80
81	Solid Waste Management	81
86#	Reclamation	59
87	Water Transport and Terminals	87
88#	Soil and Water Conservation	59
89	Other Single-Function Districts	89
91	Water Supply Utility	91
92	Electric Power Utility	92
93	Gas Supply Utility	93
94	Mass Transit System Utility	94
Multi-Function Districts:		
96#	Fire Protection and Water Supply	24/91
97#	Natural Resources and Water Supply	59/91
98#	Sewerage and Water Supply	80/91
99#	Other Multi-Function Districts	Various
* Applies mainly to employment and expenditure data. Revenue and debt data may use different classification. Multiple-function special districts are sent questionnaires to report finance and employment data by major function.		
# Code unique to organization survey; finance and employment data subsumed into regular function code as shown in table above.		

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Table 4-1 - Cross-Classification of Revenue, Expenditure, and Debt Codes by Function

This table shows the various revenue, expenditure, and debt codes that correspond to each function, including exhibit codes. Not every code is listed here; some codes are not functional per se (e.g., taxes) while others are broadly functional (e.g., public debt for private purposes and "all other" codes). See description sheets for details.

Function	Revenue Codes	Expenditure Codes	Debt Codes
01	A01, B01	E01, I01, F01, G01, K01, L01, M01, N01, R01	
02		E02, I02, F02, G02, K02, L02, M02	
03	A03	E03, F03, G03, K03	
04		E04, I04, F04, G04, K04	
05		E05, F05, G05, K05, L05, M05, N05	
06	A06	E06, I06, F06, G06, K06, L06, M06	
12	A09, A10, A12, B21*, C21*, D11, D21*	E12, F12, G12, K12, L12, M12, N12, Q12, R12	21F, 24F, 29F, 31F, 34F, 39F, 41F, 44F
14	A14	E14, I14, F14, G14, K14	
16	A16	E16, F16, G16, K16	See function code 21.
18	A18, B21*, C21*, D21*	E18, F18, G18, K18, L18, M18, N18, Q18, R18	See function code 21.
19		E19	
20		E20, I20, F20, G20, K20, L20, M20	
21	A21, B21*, C21*, D21*	E21, I21, F21, G21, K21, L21, M21, N21	19G, 21G, 24G, 29G, 31G, 34G, 39G, 41G, 44G
22	B22	E22, I22, F22, G22, K22, L22, M22	
23		E23, I23, F23, G23, K23, L23, M23, N23	
24		E24, F24, G24, K24, L24, M24	
25		E25, I25, F25, G25, K25, L25, M25, N25	
26		E26, F26, G26, K26	
28		E28, I28, F28, G28, K28, L28, M28	
29		E29, I29, F29, G29, K29, L29, M29, N29	
30	C30	M30, N30, R30	
31		E31, F31, G31, K31	
32	B42*, C42*, D42*	E32, I32, F32, G32, K32, L32, M32, N32, R32	
36	A36*, B42*, C42*, D42*	E36, F36, G36, K36	
37	A36*	E37, I37, F37, G37, K37, L37, M37	

Classification Manual - Table 4-1: Cross-Classification of Revenue, Expenditure, and Debt Codes by Function

38	B42*, C42*, D42*	E38, I38, F38, G38, K38, L38, M38, N38, R38	
39		E39, I39, F39, G39, K39, L39, M39	
44	A44*, B46*, C46*, D46*	E44, I44, F44, G44, K44, L44, M44, N44, R44	
45	A45*, B46*, C46*, D46*	E45, F45, G45, K45	
47		E47, Z61^	
50	A50, B50, C50, D50	E50, I50, F50, G50, K50, L50, M50, N50, R50	
51		E51, I51, L51, M51	
52		E52, I52, F52, G52, K52, L52, M52, N52, R52	
53	A50, B50, C50, D50	E53, I53, F53, G53, K53, L53, M53	
54	B54, A54	E54, I54, F54, G54, K54, L54, M54, N54, R54	
55	A59*, B59*	E55, F55, G55, K55, M55, N55, R55	
56	A56, B59*	E56, I56, F56, G56, K56, L56, M56, N56, R56	
57	A59*	E57, I57, F57, G57, K57, L57, M57	
58	A59*	E58, I58, F58, G58, K58, L58, M58	
59	A59*, B59*	E59, I59, F59, G59, K59, L59, M59, N59, R59	
60	A60	E60, F60, G60, K60, L60, M60	
61	A61	E61, I61, F61, G61, K61, L61, M61, N61, R61	
62		E62, I62, F62, G62, K62, L62, M62, N62, R62	
66		E66, F66, G66, K66, L66, M66, N66, R66	
67	B79*, C79*	E67, I67, L67, M67, N67, S67	
68	C79*, D79*	E68, M68, N68	
74	B79*, C79*, D79*	E74	
75	B79*, C79*, D79*	E75	
77	B79*, C79*, D79*	E77, F77, G77, K77	
79	B79*, C79*, D79*	E79, I79, F79, G79, K79, L79, M79, N79, R79	
80	A80, B80, C80, D80	E80, F80, G80, K80, L80, M80, N80, R80	
81	A81	E81, F81, G81, K81, L81, M81, N81, R81	
84		E84	
85		E85, I85, F85, G85, K85	
87	A87	E87, I87, F87, G87, K87, L87, M87, N87, R87	
89		E89, I89, J89, F89, G89, K89, L89, M89, N89, R89, S89	
90	A90	E90, F90, G90, K90, Z41^, Z42^, Z43^, Z44^, Z45^, Z46^, Z47^, Z48^	
91	A91, B91, C91, D91	E91, I91, F91, G91, K91, L91, M91, N91, R91	19A, 21A, 24A, 29A, 31A, 34A, 39A, 41A, 44A

Classification Manual - Table 4-1: Cross-Classification of Revenue, Expenditure, and Debt Codes by Function

92	A92,B92,C92,D92	E92, I92, F92, G92, K92, L92, M92, N92, R92	19B, 21B, 24B, 29B, 31B, 34B, 39B, 41B, 44B
93	A93, B93, C93, D93	E93, I93, F93, G93, K93, L93, M93, N93, R93	19C, 21C, 24C, 29C, 31C, 34C, 39C, 41C, 44C
94	A94, B94, C94, D94	E94, I94, F94, G94, K94, L94, M94, N94, R94	19D, 21D, 24D, 29D, 31D, 34D, 39D, 41D, 44D
X1-	X01, X02, X03, X04^, X05, X06^, X08, X99^	X11, X12, X14^	
Y0-	Y01, Y02, Y04, Y99^	Y05, Y06	
Y1-	Y10^, Y11, Y12	Y14, Y15^	
Y2-	Y20, Y22^	Y25	
Y3-	Y31, Y32^	Y34	
Y4-	Y41, Y42^	Y45	
Y5-	Y50^, Y51, Y52	Y53, Y54^	

* Multi-Functional Code ^Exhibit Code

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Chart 4A - Detailed Categories for Reporting Functional Expenditures and Employment, by Functional Grouping

This chart lists all the various function codes for classifying finance and employment data, arranged by the functional grouping used for their publication. See Chart 4-B for a numerical listing of function codes. The "latest control code" column shows the latest version number of the description sheet for each function (0 being the original).

Code	Item	Applies to Finance Data?	Applies to Employment Data?	Latest Control Code
	General Government			
	<i>Selected Federal Programs:</i>			
06	National Defense and International Relations	Y	Y	0
14	Postal Service	Y	Y	0
02	Space Research and Technology	Y	Y	0
	<i>Education Services:</i>			
	Education:			
16	Institutions of Higher Education - Auxiliary Enterprises	Y	N	0
18	Institutions of Higher Education - Other Higher Education	Y	Y	0
12	Elementary and Secondary Education	Y	Y	0
19	Assistance and Subsidies	Y	N	0
20	Veterans' Education Benefits (Federal)	Y	N	0
21	Other Education	Y	Y	0
52	Libraries	Y	Y	0
	<i>Social Services and Income Maintenance:</i>			
	Public Welfare			
	Cash Assistance Payments			
67	Federal Categorical Assistance Programs	Y	N	0
68	Other Cash Assistance Programs	Y	N	0
	Vendor Payments:			
74	For Medical Care	Y	N	0

75	For Other Purposes	Y	N	0
77	Welfare Institutions	Y	N	0
79	Other Public Welfare	Y	Y	0
	Hospitals			
	Own (Public) Hospitals:			
37	Federal Veterans	Y	Y	0
36	Other Public Hospitals	Y	N	0
	Other Hospitals:			
39	Federal Veterans	Y	Y	0
38	Other Hospitals	Y	N	0
	Health			
28	Veterans Health (Federal)	Y	N	0
32	Other Health	Y	Y	0
22	Social Insurance Administration	Y	Y	0
	Veterans' Services, NEC			
84	Veterans' Bonuses	Y	N	0
85	Other Veterans Services	Y	N	0
	<i>Transportation:</i>			
	Highways			
44	Regular Highways	Y	Y	0
45	Toll Highways	Y	N	0
01	Air Transportation (Airports)	Y	Y	0
60	Parking Facilities	Y	N	0
87	Water Transport and Terminals	Y	Y	0
47	Private Transit Subsidies	Y	N	0
	<i>Public Safety:</i>			
62	Police Protection	Y	Y	0
24	Fire Protection	Y	Y	0
	Corrections			
04	Correctional Institutions	Y	N	0
05	Other Corrections	Y	Y	0
66	Protective Inspection and Regulation, NEC	Y	N	0

	<i>Environment and Housing:</i>			
	Natural Resources			
	Agriculture			
51	Farm Credit Programs (Federal)	Y	N	0
53	Farm Income Stabilization (Federal)	Y	N	0
54	Other Agriculture	Y	N	0
55	Fish and Game	Y	N	0
56	Forestry	Y	N	0
57	Soil, Water, and Electric Energy Resources (Federal)	Y	N	0
58	Mineral Resources (Federal)	Y	N	0
59	Other Natural Resources	Y	Y	0
61	Parks and Recreation	Y	Y	0
50	Housing and Community Development	Y	Y	0
	Sanitation			
80	Sewerage	Y	Y	0
81	Solid Waste Management	Y	Y	0
	<i>Governmental Administration:</i>			
23	Financial Administration	Y	Y	0
25	Judicial and Legal	Y	Y	0
26	Legislative	Y	N	0
31	General Public Buildings	Y	N	0
29	Central Staff Services	Y	Y	0
I89	Interest on General Debt	Y	N	0
	<i>General Government, NEC:</i>			
30	General Local Government Support	Y	N	0
03	Miscellaneous Commercial Activities, NEC	Y	N	0
89	Other and Unallocable	Y	Y	0
	<i>Liquor Stores:</i>			
90	Liquor Stores	Y	Y	0

	<i>Utilities:</i>			
91	Water Supply	Y	Y	0
92	Electric Power	Y	Y	0
93	Gas Supply	Y	Y	0
94	Public Mass Transit Systems	Y	Y	0
	<i>Insurance Trusts:</i>			
>X1-	Public Employee Retirement Systems	Y	N	0
Y0-	Unemployment Compensation Systems	Y	N	0
Y1-	Workers' Compensation Systems	Y	N	0
Y2-	Social Security and Medicare Insurances (Federal)	Y	N	0
Y3-	Veterans' Life Insurance (Federal)	Y	N	0
Y4-	Railroad Retirement (Federal)	Y	N	0
Y5-	Other State Insurance Trust Systems	Y	N	0

*Items with no code represent functional groupings or subgroups.

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Chart 4-B - Detailed Categories for Reporting Functional Expenditures and Employment, by Function Code

This chart provides a listing of functions in order of their function codes. Note that similar functions do not share codes that are close numerically; see Chart 4-A for a listing of functions grouped into related categories.

Code	Item	General	Liquor Stores	Utilities	Insurance Trust
01	Air Transportation (Airports)	Y	N	N	N
02	Space Research and Technology*	Y	N	N	N
03	Miscellaneous Commercial Activities, NEC	Y	N	N	N
04	Correctional Institutions	Y	N	N	N
05	Other Corrections	Y	N	N	N
06	National Defense and International Relations*	Y	N	N	N
12	Elementary and Secondary Education	Y	N	N	N
14	Postal Service*	Y	N	N	N
16	Higher Education Auxiliary Enterprises	Y	N	N	N
18	Other Higher Education	Y	N	N	N
19	Assistance and Subsidies (Education)	Y	N	N	N
20	Veterans' Education Benefits*	Y	N	N	N
21	Other Education	Y	N	N	N
22	Social Insurance Administration	Y	N	N	N
23	Financial Administration	Y	N	N	N
24	Fire Protection	Y	N	N	N
25	Judicial and Legal	Y	N	N	N
26	Legislative	Y	N	N	N
28	Veterans' Health*	Y	N	N	N
29	Central Staff Services	Y	N	N	N
30	General Local Government Support	Y	N	N	N
31	General Public Buildings	Y	N	N	N

32	Other Health	Y	N	N	N
36	Own Hospitals	Y	N	N	N
37	Own Hospitals-Veterans*	Y	N	N	N
38	Other Hospitals	Y	N	N	N
39	Other Hospitals-Veterans*	Y	N	N	N
44	Regular Highways	Y	N	N	N
45	Toll Highways	Y	N	N	N
47	Private Transit Subsidies	Y	N	N	N
50	Housing and Community Development	Y	N	N	N
51	Farm Credit Programs*	Y	N	N	N
52	Libraries	Y	N	N	N
53	Farm Income Stabilization*	Y	N	N	N
54	Other Agriculture	Y	N	N	N
55	Fish and Game	Y	N	N	N
56	Forestry	Y	N	N	N
57	Soil, Water, and Electric Energy Resources*	Y	N	N	N
58	Mineral Resources*	Y	N	N	N
59	Other Natural Resources	Y	N	N	N
60	Parking Facilities	Y	N	N	N
61	Parks and Recreation	Y	N	N	N
62	Police Protection	Y	N	N	N
66	Protective Inspection and Regulation, NEC	Y	N	N	N
67	Federal Categorical Assistance Programs	Y	N	N	N
68	Other Cash Assistance Programs	Y	N	N	N
74	Vendor Payments for Medical Care	Y	N	N	N
75	Vendor Payments for Other Purposes	Y	N	N	N
77	Welfare Institutions	Y	N	N	N
79	Other Public Welfare	Y	N	N	N

Classification Manual - Chart 4-B: Detailed Categories for Reporting Functional Expenditures and Employment, by Function Code

80	Sewerage	Y	N	N	N
81	Solid Waste Management	Y	N	N	N
84	Veterans' Bonuses	Y	N	N	N
85	Other Veterans' Services	Y	N	N	N
87	Water Transport and Terminals	Y	N	N	N
89	Other and Unallocable	Y	N	N	N
I89	Interest on General Debt	Y	N	N	N
90	Liquor Stores	N	Y	N	N
91	Water Supply	N	N	Y	N
92	Electric Power	N	N	Y	N
93	Gas Supply	N	N	Y	N
94	Public Mass Transit Systems	N	N	Y	N
X1-	Public Employee Retirement Systems	N	N	N	Y
Y0-	Unemployment Compensation Systems	N	N	N	Y
Y1-	Workers' Compensation Systems	N	N	N	Y
Y2-	Social Security and Medicare Insurances*	N	N	N	Y
Y3-	Veterans' Life Insurance*	N	N	N	Y
Y4-	Railroad Retirement*	N	N	N	Y
Y5-	Other State Insurance Trust Systems	N	N	N	Y

* Federal Government-only code

Source: U.S. Census Bureau, Governments Division
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U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 01

NAME: Air Transportation (Airports)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Transportation

DEFINITION: Provision, operation, construction, and support of airport facilities serving the public-at-large on a scheduled or unscheduled basis; and the regulation of the airline industry.

EXAMPLES: Publicly-operated airfields and related facilities (runways, terminals, control towers, maintenance facilities, and the like); intergovernmental payments for construction, operation, or support of publicly-owned airports; support of private airports; Federal Aviation Administration (FAA); airport police if either an integral part of the airport authority or a payment to regular police agency (see Other Notes below).

EXCLUSIONS: Purchase and operation of government-owned aircraft--e.g., police helicopters (report at function involved); state civil air patrol or militia (report at Other and Unallocable, code 89).

REFERENCES: - To be added later -

OTHER NOTES: (1) Includes publicly-owned airports even if no scheduled airlines service it or if its clientele consists of private pilots and aircraft. (2) For leased facilities include government's expenditures and employees and exclude the lessees' expenditures and contractual employment. (3) Report payments by an airport authority to a regular police department of the same government at L01 and deduct an equal amount from Police Protection, code E62. The rationale for this procedure is that the primary function involved is air transportation.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E01 Current Operations	Y	Y	Y	Y	Y	Y
I01 Assistance and Subsidies	Y	N	N	N	N	N
F01 Construction	Y	Y	Y	Y	Y	Y
G01 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K01 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L01 State	Y	N	N	Y	Y	Y
M01 Locals, NEC	Y	Y	Y	Y	Y	Y
N01 General Purpose Locals	N	Y	N	N	N	N
R01 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA						
	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
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Federal, State, and Local Governments

Government Finance and Employment Classification Manual DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 02

NAME: Space Research and Technology (Federal Only)

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Selected Federal Programs

DEFINITION: Federal Government activities for research, development, applications, and support in the areas of aeronautics and space transportation, sciences, and technology.

EXAMPLES: Comprises activities of the National Aeronautics and Space Administration (NASA) except payments to public and private universities for scientific research.

EXCLUSIONS: Department of Defense research and other activities related to missiles, satellites, space weapons, etc. (report at National Defense and International Relations, code 06); NASA payments to public and private universities for scientific research (report at Other Education, code 21).

REFERENCES: - To be added later -

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E02 Current Operations	Y	N	N	N	N	N
I02 Assistance and Subsidies	Y	N	N	N	N	N
F02 Construction	Y	N	N	N	N	N
G02 Land & Existing Structures	Y	N	N	N	N	N
K02 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L02 State	Y	N	N	N	N	N
M02 Locals, NEC	Y	N	N	N	N	N
EMPLOYMENT DATA						
	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 03

NAME: Miscellaneous Commercial Activities, NEC

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* | |

PUBLICATION CATEGORIES: General Government, NEC

DEFINITION: Provision and operation of publicly-owned commercial facilities not classified under particular functions or utilities.

EXAMPLES: Markets; cemeteries; New Orleans public belt railroad and passenger terminal; the Bank of North Dakota; North Dakota Mill and Elevator Association; cement plants; hail and disaster insurance systems; the Alaska Railroad; and the like.

EXCLUSIONS: Public utilities (use Utilities codes 91, 92, 93, and 94); sewerage systems (report at Sewerage, code 80); public hospitals (report at Own Hospitals, code 36); parks and recreational facilities (use code 61); dormitories, cafeterias, bookstores, and other auxiliary enterprises connected with institutions of higher education (for state governments, use code 16 and for local governments, use code 18); nursing homes (report at Public Welfare, codes 77/79); public airports (use code 01); and other commercial-type activities classifiable in particular functions.

REFERENCES: - To be added later -

OTHER NOTES: (1) This function includes direct expenditures only--report any intergovernmental outlays and all employment data at Other and Unallocable, code 89. (2) Effective with 1977 data, state government utility expenditures were removed from this category and reclassified at the Utility functions.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E03 Current Operations	N	Y	Y	Y	Y	N
F03 Construction	N	Y	Y	Y	Y	N
G03 Land & Existing Structures	N	Y	Y	Y	Y	N
K03 Equipment	N	Y	Y	Y	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 04

NAME: Correctional Institutions

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* | |

PUBLICATION CATEGORIES: Public Safety; Corrections

DEFINITION: Residential institutions or facilities for the confinement, correction, and rehabilitation of convicted adults or juveniles adjudicated delinquent or in need of supervision, and for the detention of adults and juveniles charged with a crime and awaiting trial.

EXAMPLES: Prisons; reformatories; jails; houses of corrections; penitentiaries; correctional farms; workhouses; reception centers; diagnostic centers; industrial schools; training schools; detention centers; multi-institutional programs and administration; education, training, and health care programs devoted to inmates even if recorded under an administrative unit of a corrections agency; hospitals for the criminally insane IF operated by a corrections agency; and these types of facilities IF residential: work release units, halfway houses, and community corrections centers. For prison industries include only amounts involved in the manufacture, sale, and distribution of articles or services for resale or use outside the government involved.

EXCLUSIONS: Payments to other governments for care of prisoners (report at Other Corrections, code 05); police "lockups" or jails holding people awaiting arraignment (report at Police Protection, code 62); nonresidential facilities (use code 05); any identifiable costs of products or allocable value of prison labor used by other agencies of same government (report at function involved); hospitals for criminally insane operated by mental health or hospital agency (report at Own Hospital, code 36).

REFERENCES: - To be added later -

OTHER NOTES: 1) This function applies solely to Federal and state government expenditures; report any related local expenditures and all employment data at Other Corrections, code 05. (2) Include only facilities operated by the government concerned. (3) Previous definitions said to exclude jails holding persons awaiting trial or serving short-term sentences and to report them as a police protection activity. The definition stated here is not a revision but recognition that those very types of facilities are the primary function of local jails and have always been classified as a correctional activity. (4) Refer to dependent agency checklists for state government institutions included in this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E04 Current Operations	Y	Y	N	N	N	N
I04 Assistance and Subsidies	Y	N	N	N	N	N
F04 Construction	Y	Y	N	N	N	N
G04 Land & Existing Structures	Y	Y	N	N	N	N
K04 Equipment	Y	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 05

NAME: Other Corrections

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Public Safety; Corrections

DEFINITION: Correctional activities other than Federal and state residential institutions or facilities described under Correctional Institutions, local government correctional activities (residential or other), and intergovernmental expenditure for corrections.

EXAMPLES: Probation offices, whether operated by courts or correctional agencies, boards of parole, boards of pardon, and the like; noninstitutional activities such as administration of a correctional agency, training of correctional employees, and nonresidential halfway houses and community corrections centers. For local governments includes residential facilities described under Correctional Institutions, code 04.

EXCLUSIONS: Supervision of individual Federal or state correctional institutions (use code 04); Federal and state programs strictly devoted to inmates of its institutions (training, education, rehabilitation, health care, etc.) even if recorded under an administrative unit of a corrections agency--e.g., Director's Office (use code 04).

REFERENCES: - To be added later -

OTHER NOTES: (1) Report all employment data for both institutional and other corrections here. (2) Exercise care when recording Federal or state construction expenditures for corrections reported under an administrative unit (e.g., Director's Office, Division of Planning). Construction outlays for noninstitutional activities are generally quite small; thus, such amounts should often be classified at Correctional Institutions, code 04, instead of Other Corrections. (3) Refer to dependent agency checklists for large city and county government institutions included in this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E05 Current Operations	Y	Y	Y	Y	Y	N
F05 Construction	Y	Y	Y	Y	Y	N
G05 Land & Existing Structures	Y	Y	Y	Y	Y	N
K05 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L05 State	Y	N	N	Y	Y	N
M05 Locals, NEC	Y	Y	Y	Y	Y	N
N05 General Purpose Locals	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Classification Manual Function 05

Source: U.S. Census Bureau, Governments Division

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Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 06

NAME: National Defense and International Relations

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Selected Federal Programs

DEFINITION: Federal Government activities to protect the United States and its allies from foreign aggression, to maintain military capabilities for deterring war, to protect and advance its interests in international affairs, and to provide military, economic, and humanitarian aid to other nations.

EXAMPLES: Comprises primarily the Departments of Defense, Energy (part), and State as well as such agencies as U.S. Information Agency, Agency for International Development (AID), Peace Corps, Export-Import Bank, and International Monetary Fund. Activities covered include the military services, National Guard and Reserves forces, intelligence agencies, military procurement, defense research and evaluation, military housing, and selective service system; outlays of the Military Retirement Fund; conduct of diplomatic and consular relations, payments to international organizations like the United Nations, and international communication, education, and cultural activities; military assistance; foreign aid for economic support, functional development, and humanitarian assistance; Food for Peace (PL 480 Food Aid) and Foreign Agriculture Service; atomic energy defense research, development, and production.

EXCLUSIONS: Military and economic loans to other countries (except "forgiven loans"); Soldiers' and Airmen's Home (report at Other Public Welfare, code 79); payments to states for defense activities (report at Other and Unallocable, code 89); tuition payments for training (report at Other Education, code 21); Army Corps of Engineers (allocate among codes 57, 87, and 89); Department of Energy other than atomic defense activities (report balance at Soil, Water, and Electric Energy Resources, code 57); state-local militia, civil air patrol, civil defense, and other defense-related activities (use code 89).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to the Federal Government; report any related state or local government activities at code 89. (2) Report military service academies, such as West Point, here rather than at Education.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E06 Current Operations	Y	N	N	N	N	N
I06 Assistance and Subsidies	Y	N	N	N	N	N
F06 Construction	Y	N	N	N	N	N
G06 Land & Existing Structures	Y	N	N	N	N	N
K06 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L06 State	Y	N	N	N	N	N
M06 Locals, NEC	Y	N	N	N	N	N
EMPLOYMENT DATA						
	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

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Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 12

NAME: Elementary and Secondary Education

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Education Services; Education

DEFINITION: Operation, maintenance, and construction of public schools and facilities for elementary and secondary education (kindergarten through high school), vocational-technical education, and other educational institutions except those for higher education, whether operated by independent governments (school districts) or as integral agencies of state, county, municipal, or township governments; and financial support of public elementary and secondary schools.

EXAMPLES: Instructional, support, and auxiliary services operated through school systems (school lunch, student activities, community services, pupil transportation, health services, guidance counseling, and the like); administration and supervision of school systems; special education, classes for the handicapped, and vocational education provided through school systems; libraries operated by public schools; and plant maintenance and operation. For state governments, includes payments in support of local school systems as well as direct expenditures on their behalf (e.g., for construction of school buildings, purchase of textbooks and other instructional materials, acquisition and operation of school buses, and other local school activities).

EXCLUSIONS: Institutions of higher education (use codes 16 and 18); schools for the blind, deaf, or handicapped (if primarily for training and education, report at Other Education, code 21; if primarily for physical rehabilitation and care, report at Hospitals, codes 36/38); state aid to private schools (report at Educational Assistance and Subsidies, code 19); state adult, vocational, and special education programs operated outside school systems (use code 21). For state governments also exclude administrative expenses of school building agencies and supervision of local public and private elementary-secondary education (use code 21).

REFERENCES: - To be added later -

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E12 Current Operations	N	Y	Y	Y	Y	Y
F12 Construction	N	Y	Y	Y	Y	Y
G12 Land & Existing Structures	N	Y	Y	Y	Y	Y
K12 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L12 State	N	N	N	Y	Y	N
M12 Locals, NEC	N	Y	Y	Y	Y	Y
N12 General Purpose Locals	N	Y	N	N	N	N
Q12 School Districts	N	Y	N	N	N	N
R12 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA						
	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

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Federal, State, and Local Governments

Government Finance and Employment Classification Manual DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 14

NAME: Postal Service (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Selected Federal Programs

DEFINITION: Activities of the U.S. Postal Services (USPS).

EXAMPLES: Includes all postal activities on a gross reported basis (i.e., without deducting postal fees and charges).

EXCLUSIONS: Subsidies to airlines (report at Air Transportation, code 01).

REFERENCES: - To be added later -

OTHER NOTES: The former cabinet-level Post Office Department became an independent Federal corporation and renamed the U.S. Postal Service on July 1, 1971 as a result of the Postal Reorganization Act of 1970 (P.L. 91-375).

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E14 Current Operations	Y	N	N	N	N	N
I14 Assistance and Subsidies	Y	N	N	N	N	N
F14 Construction	Y	N	N	N	N	N
G14 Land & Existing Structures	Y	N	N	N	N	N
K14 Equipment	Y	N	N	N	N	N
EMPLOYMENT DATA	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 16

NAME: Higher Education Auxiliary Enterprises

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Education Services; Education; Institutions of Higher Education

DEFINITION: Activities and facilities connected with a state institution of higher education providing supplementary services to students, faculty or staff, and which are self-supported (wholly or largely through charges for services) and operated on a commercial basis.

EXAMPLES: Dormitories; cafeterias; bookstores; athletic facilities, contests, or events; student activities; lunch rooms; student health services; college unions; college stores, barber shops, and the like.

EXCLUSIONS: Hospitals operated by medical schools (report at Own Hospitals, code 36); agricultural extension services (report at Other Agriculture, code 54).

REFERENCES: - To be added later -

OTHER NOTES: (1) Report expenditures on a gross basis without deduction for related revenue from charges. (2) Report any employment data related to these activities at Other Higher Education, code 18. (3) This function applies solely to state governments; report auxiliary enterprises associated with local institutions of higher education at code 18. (4) Refer to dependent agency checklists for state government institutions included in function codes 16 and 18.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E16 Current Operations	N	Y	N	N	N	N
F16 Construction	N	Y	N	N	N	N
G16 Land & Existing Structures	N	Y	N	N	N	N
K16 Equipment	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 18

NAME: Other Higher Education

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Education Services; Education; Institutions of Higher Education

DEFINITION: Degree-granting institutions (associate, bachelor, master, or doctorate) operated by state or local governments which provide academic training beyond the high school (grade 12) level, other than for state-operated auxiliary enterprises.

EXAMPLES: Junior colleges; community colleges; universities; law schools; medical and nursing schools; agricultural colleges; land grant institutions; engineering schools; and other institutions granting postsecondary degrees. Includes all related activities for instruction, research, public service (except agricultural extension services), academic support, libraries, student services (other than state self-supporting enterprises), administration, and plant maintenance.

EXCLUSIONS: Dormitories, bookstores, cafeterias, and other commercial-type services of state institutions (report at Auxiliary Enterprises, code 16); training academies or programs which do not confer college-level degrees (e.g., police academies); state vocational-technical schools which award certificates equal to less than 2-years of college (report at Other Education, code 21); hospitals for general public operated by universities (report at Own Hospitals, code 36); agricultural experiment stations, farms, and extension services (report at Natural Resources, codes 54/59); state scholarships and fellowships awarded to students (report at Educational Assistance and Subsidies, code 19); state aid to or in support of private colleges (use code 19); state administration of school building authorities (use code 21); Federal military academies such as West Point (report at National Defense and International Relations, code 06).

REFERENCES: - To be added later -

OTHER NOTES: (1) Finance data for both codes 16 and 18 are obtained largely through the Integrated Postsecondary Education Data Survey (IPEDS) conducted by the US Department of Education in agreement with the Census Bureau. (2) Report employment data for the instructional staff only of university hospitals and agricultural experiment stations here. (3) Refer to dependent agency checklists for state and large city and county government institutions included in function codes 16 and 18.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E18 Current Operations	N	Y	Y	Y	Y	N
F18 Construction	N	Y	Y	Y	Y	N
G18 Land & Existing Structures	N	Y	Y	Y	Y	N
K18 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L18 State	N	N	N	Y	Y	N
M18 Locals, NEC	N	Y	Y	Y	Y	N
N18 General Purpose Locals	N	Y	N	N	N	N
Q18 School Districts	N	Y	N	N	N	N
R18 Special Districts	N	Y	N	N	N	N

EMPLOYMENT DATA	N	Y	Y	Y	Y	N
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* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
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Federal, State, and Local Governments

Government Finance and Employment Classification Manual DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 19

NAME: Assistance and Subsidies (Education)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Education Services; Education

DEFINITION: State government direct cash payments to individuals for tuition, scholarships, and other financial aid to meet educational expenses (other than loans), whether based on academic merit, financial need, athletic ability, or educational disadvantage; and direct cash subsidies to private schools and colleges.

EXAMPLES: Scholarships (including those for specific areas of study, such as medicine or dentistry); fellowships; tuition or fee aid, credits, waivers, remissions, etc.; payments under Federal aid programs, such as State Student Incentive Grants (SSIG), and Supplemental Educational Opportunity Grants (SEOG); outright grants; trainee stipends; student prizes; state veterans educational opportunity grants; financial aid to private or parochial schools and colleges.

EXCLUSIONS: Pell Grants passed through state institutions (treat as direct Federal aid to student--i.e., as an agency transaction); student loan programs; college work-study awards or other payments under programs where recipient must provide services to the educational institution, such as teaching undergraduate students (report at Other Higher Education, code 18); Federal Government education benefits to veterans, former military personnel, or eligible dependents (report at Veterans' Education Benefits, code 20).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to state governments; report any Federal cash assistance payments at either Veterans' Education Benefits, code I20, or Other Education, code I21, and any related local cash assistance payments at Other Higher Education, code E18. (2) Data on direct cash payments made by institutions themselves are collected through the Integrated Postsecondary Education Data Survey (IPEDS); data on direct cash payments made by other agencies (e.g., state scholarship commissions or boards of higher education) are obtained from other sources. (3) Report any employment data related to these payments at code 21.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E19 Assistance and Subsidies	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

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Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 20

NAME: Veterans' Education Benefits (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Education Services; Education

DEFINITION: Federal Government direct payments to or on behalf of veterans, former military personnel, and their eligible dependents for education and training purposes and intergovernmental aid in support of state and local government veterans educational benefits programs.

EXAMPLES: Veterans readjustment benefits for education and training; educational assistance under various "GI Bills"; All Volunteer Force Education Assistance; Post-Vietnam Era Education Program payments.

EXCLUSIONS: Loans to veterans for education and training (nonexpenditures); distribution of funds from the Post-Vietnam Era Veterans Education Trust Fund which represents repayments of voluntary contributions by eligible military personnel during their service (report at Other Education, code 21); tuition payments for training by Department of Defense for active personnel (use code 21).

REFERENCES: - To be added later -

OTHER NOTES: 1) The benefit programs cited above are administered by the U.S. Department of Veterans Affairs although some are funded by the Department of Defense. (2) This function applies solely to the Federal Government; report any state government direct cash payments to veterans for tuition, scholarships, or other educational assistance at Educational Assistance and Subsidies, code 19, and any such local government assistance at Other Higher Education, code 18.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E20 Current Operations	Y	N	N	N	N	N
I20 Assistance and Subsidies	Y	N	N	N	N	N
F20 Construction	Y	N	N	N	N	N
G20 Land & Existing Structures	Y	N	N	N	N	N
K20 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L20 State	Y	N	N	N	N	N
M20 Locals, NEC	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 21

NAME: Other Education

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Education Services; Education

DEFINITION: State government special programs and institutions primarily for training and education (rather than care) of the blind, deaf, or other handicapped; programs for adult, vocational, or special education that operate outside school systems; and educational activities not assignable to other education functions.

EXAMPLES: State schools for the blind, visually impaired, deaf, or other handicapped; adult education and vocational rehabilitation and education not provided by school systems; technical or vocational-technical schools which award certificates equal to less than two years of college; overall supervision of and general services to local elementary and secondary schools, public or private; administration of state education activities; costs not allocable between elementary-secondary and higher education, such as paying fringe benefit costs of employees of local schools and state colleges; administration of state school building authorities.

EXCLUSIONS: Institutions for blind, deaf, or other handicapped that are primarily for physical rehabilitation and care (report at Hospitals, code 36/38); direct payments on behalf of local schools, such as for textbooks, purchase of buses, and construction of school buildings (report at Elementary and Secondary Education, code 12); state intergovernmental aid to support local school districts or dependent public school systems (use code 12); administration of state institutions of higher education (report at Other Higher Education, code 18).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies only to Federal and state governments and to special district government employment. For the Federal Government, it represents all education expenditures except veterans' benefits (code 20). (2) Report any related local data at either code 12 or 18. (3) Refer to dependent agency checklists for state government institutions included in this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E21 Current Operations	Y	Y	N	N	N	N
I21 Assistance and Subsidies	Y	N	N	N	N	N
F21 Construction	Y	Y	N	N	N	N
G21 Land & Existing Structures	Y	Y	N	N	N	N
K21 Equipment	Y	Y	N	N	N	N
INTERGOVERNMENTAL, TO:						
L21 State	Y	N	N	N	N	N
M21 Locals, NEC	Y	Y	Y	N	N	N
N21 General Purpose Locals	N	Y	N	N	N	N
EMPLOYMENT DATA						
	Y	Y	N	N	N	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 22

NAME: Social Insurance Administration

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Social Services and Income Maintenance

DEFINITION: Administration of unemployment compensation systems, public employment services, and the Federal Social Security, Medicare, and Railroad Retirement trusts.

EXAMPLES: Unemployment compensation, unemployment insurance, and equivalent agencies involved in administering the cooperative Federal-state unemployment compensation system; associated public employment, job services, employment services, and other agencies providing job placement, counseling, veterans readjustment allowances, or related services; and determination of eligibility for disability benefits under Federal Social Security (Old-Age and Survivors Insurance and Disability Insurance) and Medicare (Hospital Insurance and Supplementary Medical Insurance). For the Federal Government also includes administration of Social Security, Medicare, and Railroad Unemployment and Retirement programs; and payments to state governments for administering unemployment compensation, job services, and disability determination programs.

EXCLUSIONS: Benefits paid under these programs (report at appropriate insurance trust code); administration of public employee retirement, workers' compensation, or miscellaneous insurance trusts (report at Financial Administration, code 23); administration of Federal Supplemental Security program, or SSI (report at Other Public Welfare, code 79); activities funded by Federal Job Training Partnership Act (JTPA) monies channeled through public employment offices (report at function involved).

REFERENCES: - To be added later -

OTHER NOTES: (1) Report intergovernmental expenditures here only for the Federal Government; report any state government intergovernmental payments at Other and Unallocable, code 89. (2) Because of its unique position as a city-cum-state, Washington DC is the only local government to report data at this function. (3) This function is titled Employment Security Administration when applied just to state and local governments.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E22 Current Operations	Y	Y	Y	N	N	N
I22 Assistance and Subsidies	Y	N	N	N	N	N
F22 Construction	Y	Y	Y	N	N	N
G22 Land & Existing Structures	Y	Y	Y	N	N	N
K22 Equipment	Y	Y	Y	N	N	N
INTERGOVERNMENTAL, TO:						
L22 State	Y	N	N	N	N	N
M22 Locals, NEC	Y	N	N	N	N	N
EMPLOYMENT DATA	Y	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 23

NAME: Financial Administration

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Governmental Administration

DEFINITION: Officials and central staff agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other finance activities.

EXAMPLES: Auditor, comptroller, treasurer, office of the finance director, and other central accounting, budgeting, and purchasing offices; tax administration, assessment, billing, and collection; custody and disbursement of funds; revenue collection activities like tax sales, tax litigation, and charges of depositories; state supervision of local finances; management of debt and of investments (including that of own utilities); cost of insurance for issuing debt; administration of employee-retirement, workers' compensation, and state other insurance trust funds; lottery administrative costs (equal to amount coded Z53); licensing and tax collection activities of motor vehicle departments; distinctive tax collection activities of regulatory agencies; central data processing centers; and other finance activities not recorded elsewhere. For Federal Government also includes Federal Reserve System and Bureau of Engraving and Printing and U.S. Mint (Department of the Treasury).

EXCLUSIONS: Internal financial management activities of functional agencies (report at function of agency involved); administration of unemployment compensation systems and of Federal Social Security and Railroad Retirement Trust Funds (report at Social Insurance Administration, code 22); benefits paid from employee retirement, workers' compensation, and state other insurance trusts (report at appropriate insurance trust code); activities of motor vehicle departments other than licensing (report at Protective Inspection and Regulation, NEC, code 66); installation and maintenance of local government parking meters (report at Parking Facilities, code 60); purchase and maintenance of real property held for investment (report at Other and Unallocable, code 89).

REFERENCES: - To be added later -

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E23 Current Operations	Y	Y	Y	Y	Y	N
I23 Assistance and Subsidies	Y	N	N	N	N	N
F23 Construction	Y	Y	Y	Y	Y	N
G23 Land & Existing Structures	Y	Y	Y	Y	Y	N
K23 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L23 State	Y	N	N	Y	Y	N
M23 Locals, NEC	Y	Y	Y	Y	Y	N
N23 General Purpose Locals	N	Y	N	N	N	N
EMPLOYMENT DATA						
	Y	Y	Y	Y	Y	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*
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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 24

NAME: Fire Protection

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Public Safety

DEFINITION: Prevention, avoidance, and suppression of fires and provision of ambulance, medical, rescue, or auxiliary services provided by fire protection agencies.

EXAMPLES: Regular fire departments; financial, technical, and operational support of volunteer fire forces; fire hydrant charges; rescue squads; fire inspection, investigation, and regulation; fire marshals; fire prevention education; fire suppression training; auxiliary services; fire stations, buildings, and other facilities used exclusively for fire protection purposes; and these activities IF handled by a fire department: ambulances, emergency medical technicians (EMTs), paramedic squads, and arson investigation. Also include any identifiable amounts for services rendered by other agencies of the same government for fire protection or suppression, such as provision of water by water supply utility.

EXCLUSIONS: Forest-fire protection and suppression (report Federal and state expenditure at Forestry, code 56, and local amounts at Other Natural Resources, code 59); ambulances, emergency medical technicians, and paramedic squads handled by non-fire departments (report at Health, code 32).

REFERENCES: - To be added later -

OTHER NOTES: (1) Effective with 1988 data, the treatment of ambulance and emergency medical services was clarified to include it here only if handled by a fire protection agency. (2) This function applies solely to local governments; report any related Federal and state government data at Other and Unallocable, code 89, except forest fire protection and suppression as described under the Exclusions section. (3) For employment, treat volunteer fire fighters remunerated on a "per fire" or other such basis as part-time employees.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E24 Current Operations	N	N	Y	Y	Y	Y
F24 Construction	N	N	Y	Y	Y	Y
G24 Land & Existing Structures	N	N	Y	Y	Y	Y
K24 Equipment	N	N	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L24 State	N	N	N	Y	Y	Y
M24 Locals, NEC	N	N	Y	Y	Y	Y
EMPLOYMENT DATA						
	N	N	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 25

NAME: Judicial and Legal

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Governmental Administration

DEFINITION: Courts (criminal and civil) and activities associated with courts, legal services, and legal counseling of indigent or other needy persons.

EXAMPLES: Criminal and civil courts of limited and general jurisdiction; appellate courts; juries, court reporters, witness fees, and law libraries; medical and social service activities of courts (except probation); court activities of sheriff offices (bailiffs or "civil" functions); registers of wills and other probate activities; legal departments, general counsels, solicitors, prosecuting and district attorneys; attorneys providing government-wide services; public defenders; payments for court-appointed lawyers; indigent defense; and contributions to legal aid societies.

EXCLUSIONS: Probation (report at Other Corrections, code 05); judgments and claims and crime victim compensation or reparation (report at Other and Unallocable, code 89); boards of appeal for zoning, tax assessment, workers' compensation, or other nonjudicial areas adjudication related strictly to administrative rule-making; "judges" which are administrative or executive positions (report at Central Staff Services, code 29).

REFERENCES: - To be added later -

OTHER NOTES: (1) Effective with 1982 data, this category was expanded (a) from court activities only to also encompass legal services and public defense, formerly classed under Central Staff Services, code 29, and Other Public Welfare, code 79, respectively, and (b) to cover all general purpose governments instead of states and large cities and counties. (2) Exclude from employment data private attorneys on retainer and court-appointed private counsel.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E25 Current Operations	Y	Y	Y	Y	Y	N
I25 Assistance and Subsidies	Y	N	N	N	N	N
F25 Construction	Y	Y	Y	Y	Y	N
G25 Land & Existing Structures	Y	Y	Y	Y	Y	N
K25 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L25 State	Y	N	N	Y	Y	N
M25 Locals, NEC	Y	Y	Y	Y	Y	N
N25 General Purpose Locals	N	Y	N	N	N	N
EMPLOYMENT DATA						
	Y	Y	Y	Y	Y	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

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FUNCTION CODE: 26

NAME: Legislative

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Governmental Administration

DEFINITION: Legislative bodies and related activities involved in the making, enacting, and repeal of laws.

EXAMPLES: U.S. Congress; state legislatures; research and investigative agencies and committees directly responsible to the legislature.

EXCLUSIONS: Major agencies within the legislative branch operating autonomously and having a specific function (e.g., report U.S. Library of Congress at Libraries, code 52, and the U.S. General Accounting Office (GAO) at Financial Administrative, code 23).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to Federal and state government expenditures; report any related local expenditure and all employment data at Central Staff Services, code 29. (2) This function includes direct expenditures only--report any intergovernmental outlays at code 29.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E26 Current Operations	Y	Y	N	N	N	N
F26 Construction	Y	Y	N	N	N	N
G26 Land & Existing Structures	Y	Y	N	N	N	N
K26 Equipment	Y	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 28

NAME: Veterans' Health (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance Health

DEFINITION: Federal Government provision of health care services to veterans other than for hospital care.

EXAMPLES: Comprises health care activities of the U.S. Department of Veterans Affairs (VA) for: veterans outpatient medical and dental care; veterans medical, rehabilitation, and prosthetic research; payments to private physicians and dentists for medical care provided to veterans.

EXCLUSIONS: Inpatient health care services at VA hospitals (report at Own Hospitals-Veterans, code 37); payments for health care for veterans in other public or private hospitals (report at Other Hospitals-Veterans, code 39); Department of Defense health care services for active or retired military personnel (report at National Defense and International Relations, code 06).

REFERENCES: - To be added later -

OTHER NOTES: This function applies solely to the Federal Government; report any related state or local government expenditure and employment data at Other Health, code 32.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E28 Current Operations	Y	N	N	N	N	N
I28 Assistance and Subsidies	Y	N	N	N	N	N
F28 Construction	Y	N	N	N	N	N
G28 Land & Existing Structures	Y	N	N	N	N	N
K28 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L28 State	Y	N	N	N	N	N
M28 Locals, NEC	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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Government Finance and Employment Classification Manual DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 29

NAME: Finance - Central Staff Services ;
Employment - Central Administration

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Governmental Administration

DEFINITION: Government-wide executive, administrative, and staff service agencies other than financial, judicial, legal, and Federal or state legislative activities.

EXAMPLES: Office of the chief executive, mayor, city manager, county administrator; central personnel administration; overall planning and zoning; clerk's office, recorder, and general public reporting; central staff executive and administrative agencies. For local governments also includes legislative activities such as city or county council, board of supervisors, commissioners, etc.

EXCLUSIONS: Planning activities limited to a specific function and internal control or administrative activities of functional agencies (report at function of agency involved); conduct of elections (report at Other and Unallocable, code 89); central finance agencies and data processing centers (report at Financial Administration, code 23); multi-purpose public buildings and related services (report at General Public Buildings, code 31); clerk of court and other judicial recording activities (report at Judicial and Legal, code 25).

REFERENCES: - To be added later -

OTHER NOTES: Effective with 1982 data, legal activities formerly included here were reclassified at Judicial and Legal, code 25.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E29 Current Operations	Y	Y	Y	Y	Y	N
I29 Assistance and Subsidies	Y	N	N	N	N	N
F29 Construction	Y	Y	Y	Y	Y	N
G29 Land & Existing Structures	Y	Y	Y	Y	Y	N
K29 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L29 State	Y	N	N	Y	Y	N
M29 Locals, NEC	Y	Y	Y	Y	Y	N
N29 General Purpose Locals	N	Y	N	N	N	N
EMPLOYMENT DATA						
	Y	Y	Y	Y	Y	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 30

NAME: General Local Government Support

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: General Government, NEC

DEFINITION: State government intergovernmental payments to local governments that are unrestricted as to the function or purpose for which they may be spent.

EXAMPLES: State-collected taxes shared with localities, usually on a formula basis (e.g., taxes on general sales, cigarettes, income, etc.); distribution of profits from alcoholic beverage monopolies; payments-in-lieu-of-taxes; per capita aid; revenue sharing programs; general municipal or county aid unrestricted in its uses (e.g., distributed on basis of population); amounts to reimburse local units for property tax relief, homestead exemptions, and other tax losses; and state redistribution of Federal grazing fees.

EXCLUSIONS: Aid or grant programs that apply distinctively either to school districts (report at the appropriate Education function, codes 12-21) or to single-purpose special districts--e.g., drainage districts, road districts, etc. (report at function involved); state taxes collected by local governments and retained as a fee or for other purposes (treat as tax revenue of local government).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to state intergovernmental expenditures; report any related direct costs and all employment data for the administration of these programs according to the function of the distributing agency. (2) Report any comparable Federal or local intergovernmental expenditure data at Other and Unallocable, code 89.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
INTERGOVERNMENTAL, TO:						
M30 Locals, NEC	N	Y	N	N	N	N
N30 General Purpose Locals	N	Y	N	N	N	N
R30 Special Districts	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 31

NAME: General Public Buildings

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Governmental Administration

DEFINITION: Construction, equipping, maintenance, and operation of general public buildings not related to specific functions or agencies.

EXAMPLES: Courthouses (i.e., general county offices buildings), city halls, multi-purpose office buildings and annexes; and lighting, janitorial, custodial, and other services furnished for general public buildings.

EXCLUSIONS: School buildings, police stations, firehouses, libraries, institutional buildings, jails, hospitals, courthouses that hold only courts and related judicial agencies, etc. (report at function involved to the extent practicable).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to state and local government expenditures; report any related Federal expenditure and all employment data at Other and Unallocable, code 89. (2) This function includes direct expenditures only--report any intergovernmental outlays at code 89.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E31 Current Operations	N	Y	Y	Y	Y	N
F31 Construction	N	Y	Y	Y	Y	N
G31 Land & Existing Structures	N	Y	Y	Y	Y	N
K31 Equipment	N	Y	Y	Y	N	N

* Shows whether data are collected (Y) or not (N) for that type.

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 32

NAME: Other Health

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Health

DEFINITION: Provision of services for the conservation and improvement of public health, other than hospital care, and financial support of other governments' health programs.

EXAMPLES: Public health administration, laboratories, public education, vital statistics, research, and other general health activities; categorical health programs (e.g., control of cancer, TB, socially transmitted diseases, mental illness, etc. and maternal and child health care); health-related inspection and regulation (e.g., inspection of restaurants, water supplies, food handlers, nursing homes, etc.); community and visiting nurses; immunization programs; out-patient health clinics; regulation of air and water quality, sanitary engineering, and other environmental health activities; rabies and animal control; abatement of mosquitoes, rodents, and other vermin; ambulance and emergency medical services ONLY IF handled separately from fire department; alcohol and drug abuse prevention and rehabilitation; school health services provided by a health agency; activities funded by Federal W.I.C. funds--Women, Infants, and Children. For Federal Government also includes Food and Drug Administration and Environmental Protection Agency (except sewerage construction grants).

EXCLUSIONS: Vendor payments for medical appliances, supplies, or services under public assistance programs (use code E74); examination and licensing of health-related professions--e.g., doctors, nurses, and barbers (report at Protective Inspection and Regulation, NEC, code 66); activities related to agricultural standards or protection of agricultural products from disease (report at Other Agriculture, code 54); operation or construction of nursing homes (report at Public Welfare, codes 77/79); vocational rehabilitation (report at Education, codes 18/21); coroners and crime labs (report at Police Protection, code 62). For Federal Government exclude veterans' medical care (report at Veterans' Health, code 28).

REFERENCES: - To be added later -

OTHER NOTES: Effective with 1988 data, the classification of the following items was clarified: report nursing homes (except inspection of) at Public Welfare and ambulance services at Health only if latter are not organized under a fire department.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E32 Current Operations	Y	Y	Y	Y	Y	Y
I32 Assistance and Subsidies	Y	N	N	N	N	N
F32 Construction	Y	Y	Y	Y	Y	Y
G32 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K32 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L32 State	Y	N	N	Y	Y	Y
M32 Locals, NEC	Y	Y	Y	Y	Y	Y
N32 General Purpose Locals	N	Y	N	N	N	N

R32 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 36

NAME: Own Hospitals (except Federal Veterans)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Hospitals other than Federal Veterans

DEFINITION: Hospital facilities providing in-patient medical care and institutions primarily for care and treatment of handicapped (rather than education) which are directly administered by a government, including those operated by public universities. Also covers direct payments for acquisition or construction of hospitals whether or not the government will operate the completed facility.

EXAMPLES: Government-operated general hospitals; institutions for the custody, treatment, or general care of the mentally insane or defective, feeble-minded, mentally retarded, or emotionally disturbed; TB sanatoria, maternity and children hospitals, orthopedic hospitals, and hospitals for chronic diseases; institutions for care and treatment of blind, deaf, developmentally disabled, or other special classes of handicap; hospitals associated with university medical schools (including paid student help).

EXCLUSIONS: Nursing homes (or other welfare institutions) not directly associated with a public hospital (report at Public Welfare, codes 77/79); state schools for blind, deaf, or other handicapped primarily for education and training (report at Other Education, code 21); hospitalization of persons in other public or private hospitals (report at Other Hospitals, codes 38/39); payments to private vendors for medical care under welfare programs (use code E74); support of other public or private hospitals (use code 38); infirmaries serving particular institutions, like college infirmaries and prison hospitals (report at function involved); hospitals for criminally insane operated by corrections agency (report at Correctional Institutions, code 04); payments to or employment of private corporations which lease and operate government-owned hospitals (for payments, use code 38); instructional staff of medical school hospitals (report at Other Higher Education, code 18); veterans hospitals operated by U.S. Veterans Administration (report at Own Hospitals-Veterans, code 37).

REFERENCES: - To be added later -

OTHER NOTES: (1) Report public hospital expenditures from Federal Medicaid funds here. (2) Effective with 1985 data, the following four state-only categories were consolidated into this single function due to the growing difficulty of distinguishing them: Regular Mental Hospitals, Other Mental Hospitals, General Hospitals, and Own Hospitals, NEC. (3) Refer to dependent agency checklists for state and large city and county government institutions included in this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E36 Current Operations	Y	Y	Y	Y	Y	Y
F36 Construction	Y	Y	Y	Y	Y	Y
G36 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K36 Equipment	Y	Y	Y	Y	N	N
EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 37

NAME: Own Hospitals-Veterans (Federal Only)

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Hospitals Federal Veterans

DEFINITION: Hospital facilities providing medical care to veterans and institutions primarily for the care and treatment of service-connected disabilities and which are directly administered by the Federal Government.

EXAMPLES: Comprises hospitals and related medical facilities operated by the U.S. Department of Veterans Affairs (VA).

EXCLUSIONS: Payments to other hospital facilities (public or private) for medical care of veterans (report at Other Hospitals-Veterans, code 39); VA outpatient medical care (report at Veterans Health, code 28); veterans medical and prosthetic research (use code 28); domiciliary medical care and contract nursing home care (report at Other Public Welfare, code 79); health training and education (report at Other Education, code 21); hospitals operated by the Department of Defense (report at National Defense and International Relations, code 06).

REFERENCES: - To be added later -

OTHER NOTES: This function applies solely to the Federal Government; report any state-operated veterans hospitals at Own Hospitals, code 36.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E37 Current Operations	Y	N	N	N	N	N
I37 Assistance and Subsidies	Y	N	N	N	N	N
F37 Construction	Y	N	N	N	N	N
G37 Land & Existing Structures	Y	N	N	N	N	N
K37 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L37 State	Y	N	N	N	N	N
M37 Locals, NEC	Y	N	N	N	N	N
EMPLOYMENT DATA						
	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 38

NAME: Other Hospitals (except Federal Veterans)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Hospitals Other than Federal Veterans

DEFINITION: Provision of hospital care in other hospitals (public or private) and support of other public and private hospitals.

EXAMPLES: Hospitalization of persons in other public or private hospitals, except payments made under public welfare programs; financial support of other public or private hospitals, including construction; payments to private corporations who lease and operate government-owned hospitals; construction of hospitals to be leased or turned over to others to operate IF government actually supervises of controls their construction.

EXCLUSIONS: Payments to private vendors for hospital care administered as part of public medical assistance programs (report at Vendor Payments for Medical Care, code E74); payments to public hospitals by other agencies of same government (internal transfers); payments for medical care in nursing homes or other welfare institutions unless facility is associated with a hospital (report at Public Welfare, codes 77/79); U.S. Department of Veterans Affairs payments for contractual hospital care (report at Other Veterans' Hospitals, code 39).

REFERENCES: - To be added later -

OTHER NOTES: No employment data are associated with this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E38 Current Operations	Y	Y	Y	Y	Y	N
I38 Assistance and Subsidies	Y	N	N	N	N	N
F38 Construction	Y	Y	Y	Y	Y	N
G38 Land & Existing Structures	Y	Y	Y	Y	Y	N
K38 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L38 State	Y	N	N	Y	Y	Y
M38 Locals, NEC	Y	Y	Y	Y	Y	Y
N38 General Purpose Locals	N	Y	N	N	N	N
R38 Special Districts	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

U.S. Census Bureau

Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 39

NAME: Other Hospitals - Veterans (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Hospitals Federal Veterans

DEFINITION: Federal Government provision of hospital care to eligible veterans in hospitals (public or private) other than those operated by the U.S. Department of Veterans Affairs (VA).

EXAMPLES: Contract hospitalization of veterans; grants to state governments for hospitalizing veterans in state hospitals and for constructing or improving extended medical care facilities furnishing care to veterans; other payments for care and treatment of veterans in hospital facilities not under the jurisdiction of the VA.

EXCLUSIONS: Contract care or grants for nursing home care and domiciliary medical care (report at Other Public Welfare, code 79); hospitals operated by the Department of Defense (report at National Defense and International Relations, code 06).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to the Federal Government; report any related state or local government payments for care of veterans in other public or private hospitals at Other Hospitals, code 38. (2) No employment data are associated with this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E39 Current Operations	Y	N	N	N	N	N
I39 Assistance and Subsidies	Y	N	N	N	N	N
F39 Construction	Y	N	N	N	N	N
G39 Land & Existing Structures	Y	N	N	N	N	N
K39 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L39 State	Y	N	N	N	N	N
M39 Locals, NEC	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 40

NAME: Own Hospitals

SECTOR: General

APPLIES TO: *Finance* || *Employment* |X|

PUBLICATION CATEGORIES: Hospitals

DEFINITION: Hospital facilities providing in-patient medical care and institutions primarily for care and treatment of handicapped (rather than education) which are directly administered by a government, including those operated by public universities. Also covers direct payments for acquisition or construction of hospitals whether or not the government will operate the completed facility.

EXAMPLES: Government-operated general hospitals; institutions for the custody, treatment, or general care of the mentally insane or defective, feeble-minded, mentally retarded, or emotionally disturbed; TB sanatoria, maternity and children hospitals, orthopedic hospitals, and hospitals for chronic diseases; institutions for care and treatment of blind, deaf, developmentally disabled, or other special classes of handicap; hospitals associated with university medical schools (including paid student help).

EXCLUSIONS: Nursing homes (or other welfare institutions) not directly associated with a public hospital (report at Public Welfare, code 79); state schools for blind, deaf, or other handicapped primarily for education and training (report at Other Education, code 21); infirmaries serving particular institutions, like college infirmaries and prison hospitals (report at function involved); hospitals for criminally insane operated by corrections agency (report at Correctional Institutions, code 05); instructional staff of medical school hospitals (report at Other Higher Education, code 18).

REFERENCES: - To be added later -

OTHER NOTES: (1) Refer to dependent agency checklists for state and large city and county government institutions included in this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 44

NAME: Regular Highways

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Transportation; Highways

DEFINITION: Maintenance, operation, repair, and construction of nontoll highways, streets, roads, alleys, sidewalks, bridges, tunnels, ferry boats, viaducts, and related structures.

EXAMPLES: Snow and ice removal and application of salt and sand (including that by sanitation or street cleaning agencies, if identifiable); street or highway lighting and related fixtures; traffic signals; highway and traffic design, planning, and engineering IF handled by public works or highways agency; highway safety; nontoll ferries; operation of drawspans; garages, administrative buildings, and other facilities of highway agencies; construction and maintenance of such highway-related items as curbs, gutters, crosswalks, grade separations, trestles, railroad crossings, and storm drains that are integral to highway projects; value of prison labor provided by corrections agencies; intergovernmental payments for highways (toll or free), including state aid for debt service on local highway debt.

EXCLUSIONS: Patrol or policing of streets and highways and traffic control activities of police or public safety agencies (report at Police Protection, code 62); street cleaning activities (report at Solid Waste Management, code 81); local public parking facilities or meters (report at Parking Facilities, code 60); operation of water transport and terminal facilities (use code 87); roads and walkways within parks and maintained by a park agency (report at Parks and Recreation, code 61); drainage unrelated to highway projects (report at Other Natural Resources, code 59).

REFERENCES: - To be added later -

OTHER NOTES: (1) Report cost of street lighting furnished by an electric utility operated by same government here and deduct an equal amount from Electric Power utility, code E92. (2) Effective with 1988 data, the treatment of traffic engineering was clarified to include it here unless expressly handled by a police agency. (3) Report employment data for toll highways here.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E44 Current Operations	Y	Y	Y	Y	Y	Y
I44 Assistance and Subsidies	Y	N	N	N	N	N
F44 Construction	Y	Y	Y	Y	Y	Y
G44 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K44 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L44 State	Y	N	N	Y	Y	Y
M44 Locals, NEC	Y	Y	Y	Y	Y	Y
N44 General Purpose Locals	N	Y	N	N	N	N
R44 Special Districts	N	Y	N	N	N	N

EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y
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* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
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U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 45

NAME: Toll Highways

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Transportation; Highways

DEFINITION: Maintenance, operation, repair, and construction of highways, roads, bridges, ferries, and tunnels operated on a fee or toll basis.

EXAMPLES: Turnpikes, toll roads, toll bridges, toll ferries (including docks and related terminals), toll tunnels, and all related activities and facilities such as snow and ice removal, highway police and fire protection units IF administered by the toll authority, lighting and light fixtures, design and engineering, garages and administrative buildings of toll authorities, operation of toll booths, drawspans, rest stops, and service areas by the toll authority itself.

EXCLUSIONS: Debt service on toll facility debt (report interest payments at code I89 and repayment of principal at appropriate debt retirement code, 3-X); intergovernmental aid for toll facilities, including state aid for debt service on local highway debt (report at Regular Highways, code 44); police and fire protection services not provided by toll authority itself (report at Police Protection, code 62, or Fire Protection, code 24); free ferries (use code 44).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function includes direct expenditures only--report any intergovernmental outlays at Regular Highways, code 44. (2) Report expenditures without deducting any related tolls or charges. (3) For leased facilities include government's expenditures and exclude those of the lessees'. (4) Report any related special district expenditures and all employment data at Regular Highways, code 44.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E45 Current Operations	N	Y	Y	Y	Y	N
F45 Construction	N	Y	Y	Y	Y	N
G45 Land & Existing Structures	N	Y	Y	Y	Y	N
K45 Equipment	N	Y	Y	Y	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 47

NAME: Private Transit Subsidies

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Transportation

DEFINITION: Payments in support of privately-owned and operated transit utility operations, including railroads.

EXAMPLES: Payments or subsidies to private bus companies, railways, light rail, or other private passenger transportation systems for construction, purchase of equipment, and operations; subsidies to railroads for continued service to rural or outlying areas.

EXCLUSIONS: Payments in support of highway-related activities (report at Regular Highways, code 44); subsidies to transit utilities operated by other governments (report at Transit Systems, code 94); payments to private firms to provide transportation for government employees--e.g., shuttle bus service between public buildings (report at function of paying agency or at Other and Unallocable, code 89); payments to private firms for transporting pupils (report at Elementary and Secondary Education, code 12); subsidies or contributions to own transit system (use exhibit-only code Z61).

REFERENCES: - To be added later -

OTHER NOTES: (1) Effective with 1988 data, payments to other governments for support of their transit operations are classified at Transit Systems, code 94, rather than here. Created as an aid to users, these intergovernmental expenditures codes for transit utilities will continue to be reported as general government activities in Census Bureau publications. (2) No employment data are associated with this function. (3) Report Federal Government mass transit grants at Other and Unallocable, code 89. (4) This function was added to the classification manual beginning with fiscal year 1976-77 data.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E47 Current Operations	N	Y	Y	Y	Y	Y
EXHIBIT-ONLY CODE:						
Z61 Contribution to Own Transit System	N	Y	N	Y	Y	N

* Shows whether data are collected (Y) or not (N) for that type.

U.S. Census Bureau

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Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 50

NAME: Housing and Community Development

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Environment and Housing

DEFINITION: Construction, operation, and support of housing and redevelopment projects and other activities to promote or aid public and private housing and community development.

EXAMPLES: Housing: Planning, construction, furnishing, and operation of public housing projects (generally for persons not adequately served by private sector); rent subsidies (e.g., "Section 8" assistance); housing and mortgage finance agencies; promotion of home ownership; assistance for repair and renovation of existing homes; and programs to encourage private sector housing production. Community development: Urban renewal and slum clearance; redevelopment and rehabilitation of substandard or deteriorated facilities and areas; rural redevelopment; and revitalization of commercial areas.

EXCLUSIONS: Building inspection and enforcement of housing codes or standards (report at Protective Inspection and Regulation, NEC, code 66); direct loans to individuals, builders, landlords, or others (nonexpenditures); distribution of proceeds from mortgage revenue bonds (see Chapter 9 on debt); temporary shelters or housing for the homeless (report at Public Welfare, codes 77/79); and construction and maintenance of military housing by the U.S. Department of Defense (report at National Defense and International Relations, code 06).

REFERENCES: - To be added later -

OTHER NOTES: (1) The emphasis of this function is on physical plant--its construction, provision, improvement, financing, and the operation of public housing facilities. Activities that directly aid homeowners or renters themselves (e.g., housing expense relief) generally fall under Public Welfare functions. (2) Report community development block grants clearly identified as being for other functions, such as sewers, streets, parks, etc., with those functions UNLESS an integral part of a housing project.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E50 Current Operations	Y	Y	Y	Y	Y	Y
I50 Assistance and Subsidies	Y	N	N	N	N	N
F50 Construction	Y	Y	Y	Y	Y	Y
G50 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K50 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L50 State	Y	N	N	Y	Y	Y
M50 Locals, NEC	Y	Y	Y	Y	Y	Y
N50 General Purpose Locals	N	Y	N	N	N	N
R50 Special Districts	N	Y	N	N	N	N

EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y
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* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 51

NAME: Farm Credit Programs (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources; Agriculture

DEFINITION: Federal Government programs for providing direct loans and loan guarantees to farmers, for the construction and operation of rural electric power and telephone systems, and for the regulation and examination of financial institutions constituting the Farm Credit System.

EXAMPLES: Comprises the activities of: U.S. Farmers Home Administration (agricultural credit insurance, rural housing insurance, and related administration); Rural Electrification Administration (rural electrification and telephone loans and guaranteed loans, Rural Telephone Bank, and related administration); and the Farm Credit Administration.

EXCLUSIONS: Extensions of loans themselves and the value of guaranteed loans (nonexpenditures); rural water and wastewater disposal grants (report at Other and Unallocable, code 89); rural economic development loan programs (use code 89); Federal crop insurance and other farm income or price support programs (report at Farm Income Stabilization, code 53).

REFERENCES: - To be added later -

OTHER NOTES: This function applies solely to the Federal Government expenditures--report any related Federal employment data at Other Natural Resources, code 59.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E51 Current Operations	Y	N	N	N	N	N
I51 Assistance and Subsidies	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L51 State	Y	N	N	N	N	N
M51 Locals, NEC	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 52

NAME: Libraries

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Education Services

DEFINITION: Establishment and provision of libraries for use by the general public and the technical and financial support of privately-operated libraries.

EXAMPLES: Public libraries, community libraries, consolidated libraries, regional libraries, and their variously-named equivalents; library extension services including bookmobiles; public library (special) districts; U.S. Library of Congress (including Copyright Office); state library commissions and boards; aid for the construction or operation of other libraries, governmental or private; programs to promote, develop, and coordinate library services and facilities.

EXCLUSIONS: Law libraries (report at Judicial and Legal, code 25); libraries operated by school systems--elementary, secondary, or higher education--primarily for the benefit of students and teachers (report at Education, codes 12/18); specialized libraries which do not serve the general public, such as a medical library of a university hospital (report at function involved).

REFERENCES: - To be added later -

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E52 Current Operations	Y	Y	Y	Y	Y	Y
I52 Assistance and Subsidies	Y	N	N	N	N	N
F52 Construction	Y	Y	Y	Y	Y	Y
G52 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K52 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L52 State	Y	N	N	Y	Y	Y
M52 Locals, NEC	Y	Y	Y	Y	Y	Y
N52 General Purpose Locals	N	Y	N	N	N	N
R52 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA						
	Y	N(1)	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

(1) Except State of Hawaii

Classification Manual Function 52

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 53

NAME: Farm Income Stabilization (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* | |

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources; Agriculture

DEFINITION: Federal Government programs to stabilize, support, and protect farm income and prices through commodity loans, purchases, and payments, production limits, and crop insurance.

EXAMPLES: Comprises these activities of the U.S. Department of Agriculture: Commodity Credit Corporation (CCC); Agricultural Stabilization and Conservation Service (which administers much of the CCC's commodities program as well as related land use programs designed for voluntary production adjustment, resource protection, and price and farm income stabilization); the Federal Crop Insurance Corporation (which seeks to improve agricultural economic stability through a system of crop insurance covering losses from natural hazards); and purchase of commodities for child nutrition programs.

EXCLUSIONS: Extensions of loans themselves (nonexpenditures); sale or provision of agricultural commodities to other countries, such as Food for Progress (PL 480) and Food for Peace programs (report at National Defense and International Relations, code 06); transfer of funds from the CCC to the Agricultural Stabilization and Conservation Service (an intragovernmental transfer); conservation programs unrelated to price or income support; agricultural credit programs unrelated to farm income stabilization (report at Farm Credit Programs, code 51).

REFERENCES: - To be added later -

OTHER NOTES: This function applies solely to Federal Government expenditures; report any related Federal employment data at Other Natural Resources, code 59).

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E53 Current Operations	Y	N	N	N	N	N
I53 Assistance and Subsidies	Y	N	N	N	N	N
F53 Construction	Y	N	N	N	N	N
G53 Land & Existing Structures	Y	N	N	N	N	N
K53 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L53 State	Y	N	N	N	N	N
M53 Locals, NEC	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

(1) Except State of Hawaii

Classification Manual Function 53

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

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U.S. Census Bureau

Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 54

NAME: Other Agriculture

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* ||

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources; Agriculture

DEFINITION: Development, improvement, promotion, and conservation of natural resources for agricultural purposes; and the regulation and inspection of agricultural products and establishments.

EXAMPLES: Support and promotion of agricultural associations, fairs, livestock and poultry shows, and the like; agricultural boards and advisory commissions; provision of agricultural extension services; agricultural experiment stations and other research activities; promotion, improvement, and control of livestock production and dairy products; promotion of improved methods to store, pack, label, and market farm products; promotion of the sale or consumption of agricultural goods; regulation of the quality, safety, and handling of agricultural products, such as inspection, licensing, and standardization; protection of crops and stocks from predatory animals and other natural hazards.

EXCLUSIONS: Agricultural schools and land grant colleges except for agricultural experiment stations and extension services (report at Other Higher Education, code 18); distinctive activities for: conservation of soil or water resources including flood control and drainage (report Federal activities at Soil, Water, and Electric Energy Resources, code 57, and state activities at Other Natural Resources, code 59); Fish and Game (use code 55), or Forestry (use code 56); regulation of weights and measures (report at Protective Regulation and Inspection, NEC, code 66). For Federal Government also exclude activities recordable under Farm Credit Programs (code 51) or Farm Income Stabilization (code 53).

REFERENCES: - To be added later -

OTHER NOTES: This function applies solely to Federal and state government expenditures; report any related local expenditure and all employment data at Other Natural Resources, code 59.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E54 Current Operations	Y	Y	N	N	N	N
I54 Assistance and Subsidies	Y	N	N	N	N	N
F54 Construction	Y	Y	N	N	N	N
G54 Land & Existing Structures	Y	Y	N	N	N	N
K54 Equipment	Y	Y	N	N	N	N
INTERGOVERNMENTAL, TO:						
L54 State	Y	N	N	N	N	N
M54 Locals, NEC	Y	Y	N	N	N	N
N54 General Purpose Locals	N	Y	N	N	N	N
R54 Special Districts	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
Last revised:

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 55

NAME: Fish and Game

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources

DEFINITION: Conservation, improvement, development, and propagation of fish and game resources; and the regulation and enforcement of fish and game laws and rules.

EXAMPLES: Fish and game commissions; operation of fish hatcheries; stocking of lakes and streams; "seeding" of waterways for propagation; regulation and enforcement of laws relating to commercial or sport fishing and wildlife, including inspection of processing facilities; fish and game wardens (including those with arrest powers); research studies and surveys to measure fish and wildlife populations; development and maintenance of wildlife management or hunting and fishing areas; management and protection of wildlife or fish species; and related public education programs.

EXCLUSIONS: Water or soil conservation activities not directly related to fish and game (report Federal activities at Soil, Water, and Electric Energy Resources, code 57, and state activities at Other Natural Resources, code 59).

REFERENCES: - To be added later -

OTHER NOTES: This function applies solely to state government expenditures; report any related Federal or local expenditures and all employment data at Other Natural Resources, code 59.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E55 Current Operations	N	Y	N	N	N	N
F55 Construction	N	Y	N	N	N	N
G55 Land & Existing Structures	N	Y	N	N	N	N
K55 Equipment	N	Y	N	N	N	N
INTERGOVERNMENTAL, TO:						
M55 Locals, NEC	Y	Y	N	N	N	N
N55 General Purpose Locals	N	Y	N	N	N	N
R55 Special Districts	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 56

NAME: Forestry

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources

DEFINITION: Conservation, development, management, and protection of forests and forest resources; regulation and inspection of forest products and industries; and provision of assistance to private or local government owners of woodlands.

EXAMPLES: Cooperative forest management; forest crop land administration; promotion of the use and marketing of forest products; forest fire prevention, control, and suppression; state forest land management; detection and control of insects and tree diseases; operation and support of tree seedling nurseries; regulation and inspection of timber producers, forest product industries, and other wood processors; acquisition, development, and management of state forests; reforestation activities; and urban and community forestry.

EXCLUSIONS: Forest-related activities of parks agencies (report at Parks and Recreation, code 61); wildlife management unless an inseparable part of a forestry agency (report Federal and local activities at Other Natural Resources, code 59, and state activities at Fish and Game, code 55).

REFERENCES: - To be added later -

OTHER NOTES: This function applies solely to Federal and state expenditures; report any related local expenditures and all employment data at Other Natural Resources, code 59.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E56 Current Operations	Y	Y	N	N	N	N
I56 Assistance and Subsidies	Y	N	N	N	N	N
F56 Construction	Y	Y	N	N	N	N
G56 Land & Existing Structures	Y	Y	N	N	N	N
K56 Equipment	Y	Y	N	N	N	N
INTERGOVERNMENTAL, TO:						
L56 State	Y	N	N	N	N	N
M56 Locals, NEC	Y	Y	N	N	N	N
N56 General Purpose Locals	N	Y	N	N	N	N
R56 Special Districts	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Classification Manual Function 56

Source: U.S. Census Bureau, Governments Division

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 57

NAME: Soil, Water, and Electric Energy Resources

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources

DEFINITION: Federal Government programs for the conservation, management, and development of soil and water resources; flood prevention and control; management of public lands; generation and distribution of electric power (including hydroelectric energy); and development of new or improved energy sources and technologies.

EXAMPLES: Comprises the activities of: U.S. Department of Energy (energy supply, research, and development; uranium supply and enrichment; strategic petroleum reserves; electric power marketing administrations; and Federal Energy Regulatory Commission); Tennessee Valley Authority (TVA); Army Corps of Engineers' Civil Works Program (flood control and prevention; beach erosion control; dam safety; and hydro power stations); Department of the Interior's Bureau of Reclamation (management and development of water for irrigation, public and industrial use, salinity control, dam safety, and flood prevention; and hydroelectric generation) and Bureau of Land Management (management of public lands and their resources); Department of Agriculture's Soil Conservation Service; and the Nuclear Regulatory Commission.

EXCLUSIONS: Department of Energy atomic energy defense activities (report at National Defense and International Relations, code 06) and nuclear waste disposal (report at Other and Unallocable, code 89); Army Corps of Engineers' navigation and harbors activities (report at Water Transport and Terminals, code 87); Bureau of Land Management programs for managing minerals (report at Mineral Resources, code 58) and payments-in-lieu-of-taxes (use code 89); Rural Electrification Administration (report at Farm Credit Programs, code 51).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to Federal Government expenditures; report any related Federal employment data at Other Natural Resources, code 59. (2) Report state-local soil and water conservation activities at code 59.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E57 Current Operations	Y	N	N	N	N	N
I57 Assistance and Subsidies	Y	N	N	N	N	N
F57 Construction	Y	N	N	N	N	N
G57 Land & Existing Structures	Y	N	N	N	N	N
K57 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L57 State	Y	N	N	N	N	N
M57 Locals, NEC	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 58

NAME: Mineral Resources (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources

DEFINITION: Federal Government programs related to the exploration and production of oil, gas, and other minerals; reclamation of mines and abatement of the negative environmental effects of mining; minerals research, information, and analysis; and enforcement of mine safety laws and regulations.

EXAMPLES: Comprises the activities of: U.S. Department of the Interior's Minerals Management Service (overseeing offshore minerals development and distributing funds to states from receipts under the Mineral Leasing Act), Office of Surface Mining Reclamation and Enforcement (including abandoned mine reclamation), and Bureau of Mines; and the Department of Labor's Mine Safety and Health Administration.

EXCLUSIONS: Department of Energy strategic petroleum reserves program (report at Soil, Water, and Electric Energy Resources, code 57); mineral resource development on public lands managed by the Interior Department's Bureau of Land Management (use code 57).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to Federal Government expenditures; report any related Federal employment data at Other Natural Resources, code 59. (2) Report state-local soil and water conservation activities at code 59.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E58 Current Operations	Y	N	N	N	N	N
I58 Assistance and Subsidies	Y	N	N	N	N	N
F58 Construction	Y	N	N	N	N	N
G58 Land & Existing Structures	Y	N	N	N	N	N
K58 Equipment	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L58 State	Y	N	N	N	N	N
M58 Locals, NEC	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 59

NAME: Other Natural Resources

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Environment and Housing; Natural Resources

DEFINITION: Conservation, promotion, and development of natural resources (soil, water, energy, minerals, etc.) and the regulation of industries which develop, utilize, or affect natural resources. For Federal and state governments, covers activities not reported in other Natural Resources functions.

EXAMPLES: Irrigation; drainage; flood control; soil conservation and reclamation including prevention of soil erosion; surveying, development, and regulation of water resources; regulation of mineral resources and related industries including land reclamation; wetlands and watershed management and protection; geological surveying and mapping; regulation of gas and oil drilling and production; dam and reservoir safety; public education programs related to the above; technical and fiscal assistance to private or other governmental efforts in these areas. For Federal Government also includes National Oceanic and Atmospheric Administration (Department of Commerce) and Geological Survey (Department of the Interior).

EXCLUSIONS: Hydroelectric power facilities (report Federal activities at Soil, Water, and Electric Energy Resources, code 57, and state-local activities at Electric Power utilities, code 92); improvement of waterways, construction and maintenance of canals, and operation of public water transportation facilities (report at Water Transport and Terminals, code 87); inspection of public drinking water and activities related to air and water quality or pollution control (report at Health, code 32); advertising of state resources (report at Other and Unallocable, code 89).

REFERENCES: - To be added later -

OTHER NOTES: (1) Report all employment and any local government expenditure data related to Natural Resources function codes 51-58 here. (2) Some of the above activities may be reported in other Natural Resources functions for states and especially for the Federal Government (e.g., at Mineral Resources, code 58).

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E59 Current Operations	Y	Y	Y	Y	Y	Y
I59 Assistance and Subsidies	Y	N	N	N	N	N
F59 Construction	Y	Y	Y	Y	Y	Y
G59 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K59 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L59 State	Y	N	N	Y	Y	Y
M59 Locals, NEC	Y	Y	Y	Y	Y	Y
N59 General Purpose Locals	N	Y	N	N	N	N
R59 Special Districts	N	Y	N	N	N	N

EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y
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* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
Created: November 16 2000
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U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 60

NAME: Parking Facilities

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Transportation

DEFINITION: Provision, construction, maintenance, and operation of local government public parking facilities operated on a commercial basis.

EXAMPLES: Public parking lots and garages; purchase and maintenance of parking meters, on street and on parking lots, and collection of monies from them.

EXCLUSIONS: Enforcement of parking regulations and laws--e.g. meter readers (report at Police Protection, code 62); parking facilities for exclusive use of government employees (?) (report at General Public Buildings, code 30); parking areas connected to a specific type of facility, such as those for a public sports stadium (report at function of facility involved, such as Parks and Recreation, code 61).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to local government expenditures; report any related Federal or state expenditures and all employment data at Other and Unallocable, code 89. (2) For leased facilities include local government expenditures and exclude those of the lessees'.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E60 Current Operations	N	N	Y	Y	Y	Y
F60 Construction	N	N	Y	Y	Y	Y
G60 Land & Existing Structures	N	N	Y	Y	Y	Y
K60 Equipment	N	N	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L60 State	N	N	N	Y	Y	Y
M60 Locals, NEC	N	N	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 61

NAME: Parks and Recreation

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Environment and Housing

DEFINITION: Provision and support of recreational and cultural-scientific facilities maintained for the benefit of residents and visitors.

EXAMPLES: Golf courses, playgrounds, tennis courts, public beaches, swimming pools, play fields, parks, camping areas, recreational piers and marinas, etc., including support of private facilities; galleries, museums, zoos, and botanical gardens; auditoriums, stadiums, recreational centers, convention centers, and exhibition halls; community music, drama, and celebrations including public support of cultural activities. For Federal Government also includes Smithsonian Institution and National Foundation on the Arts and the Humanities.

EXCLUSIONS: Recreational and cultural-scientific activities and facilities operated as part of school systems (report at Education, codes 12/18); marinas operated for commerce rather than recreation (report at Water Transport and Terminals, code 87).

REFERENCES: - To be added later -

OTHER NOTES: (1) Prior to 1977 data, this function applied solely to local governments. Effective with 1977 data, it was extended to cover both Federal and state governments, whose activities were reported previously at Forestry [and Parks], code 56.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E61 Current Operations	Y	Y	Y	Y	Y	Y
I61 Assistance and Subsidies	Y	N	N	N	N	N
F61 Construction	Y	Y	Y	Y	Y	Y
G61 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K61 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L61 State	Y	N	N	Y	Y	Y
M61 Locals, NEC	Y	Y	Y	Y	Y	Y
N61 General Purpose Locals	N	Y	N	N	N	N
R61 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA						
	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 62

NAME: Police Protection

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Public Safety

DEFINITION: Preservation of law and order, protection of persons and property from illegal acts, and the prevention, control, investigation, and reduction of crime.

EXAMPLES: Regular police departments; law enforcement activities of sheriff and constable offices; state highway patrols; criminal investigation and testifying in court; police training academies; coroners, medical examiners, forensic services, and crime labs; temporary "lockups"; police communications and radios services; buildings or other facilities used exclusively for police purposes (including rentals); criminal justice planning; payments for transporting criminals; and the following activities IF handled by a police agency: motor vehicle inspection and regulation, liquor law enforcement, and traffic control (e.g., enforcing speed laws, operating radar units, directing traffic). For Federal Government also includes Federal Bureau of Investigation (FBI), Drug Enforcement Administration (DEA), and Immigration and Naturalization Service (INS) of the Department of Justice, Bureau of Alcohol, Tobacco, and Firearms and U.S. Secret Service of the Department of the Treasury, and law enforcement activities of the U.S. Customs Service, Internal Revenue Service, and Coast Guard.

EXCLUSIONS: Special police forces of nonpolice agencies such as park rangers and fish and game wardens (report at function of agency involved); law enforcement units of legal offices (report at Judicial and Legal, code 25); traffic control and engineering performed by non-police agencies (report at Highways, codes 44 / 45); police jails that hold people beyond arraignment (report at Corrections, codes 04 / 05); civil or bailiff activities of sheriff offices (use code 25).

REFERENCES: - To be added later -

OTHER NOTES: Effective with 1988 data, the treatment of traffic control and engineering was clarified to include it here only if handled by a police agency.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E62 Current Operations	Y	Y	Y	Y	Y	Y
I62 Assistance and Subsidies	Y	N	N	N	N	N
F62 Construction	Y	Y	Y	Y	Y	Y
G62 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K62 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L62 State	Y	N	N	Y	Y	Y
M62 Locals, NEC	Y	Y	Y	Y	Y	Y
N62 General Purpose Locals	N	Y	N	N	N	N
R62 Special Districts	N	Y	N	N	N	N

EMPLOYMENT DATA	Y	Y	Y	Y	Y	N
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* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 66

NAME: Protective Inspection and Regulation, NEC

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Public Safety

DEFINITION: Regulation and inspection of private establishments for the protection of the public or to prevent hazardous conditions NOT classified under another major function.

EXAMPLES: Inspection of plans, permits, construction, or installations related to buildings, housing, plumbing, electrical systems, gas, air conditioning, boilers, elevators, electric power plant sites, nuclear facilities, weights and measures, etc.; regulation of financial institutions, taxicabs, public service corporations, insurance companies, private utilities (telephone, electric, etc.), and other corporations; licensing, examination, and regulation of professional occupations, including health-related ones like doctors, nurses, barbers, beauticians, etc.; inspection and regulation of working conditions and occupational hazards; motor vehicle inspection and weighing unless handled by a police agency; regulation and enforcement of liquor laws and sale of alcoholic beverages unless handled by a police department.

EXCLUSIONS: Distinctive license revenue collection activities (report at Financial Administration, code 23); regulatory or inspection activities related to food establishments or to environmental health (report at Health, code 32); motor vehicle inspection, liquor law enforcement, and other regulatory type activities of police agencies (report at Police Protection, code 62); regulatory and inspection activities related to other major functions, such as fire inspections, health permits, water permits, and the like (report at function involved);

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to state and local government expenditure; report any related Federal expenditure and all employment data at Other and Unallocable, code 89. (2) This function is an "NEC" category; thus, report here only those regulatory and inspection activities not recordable under another major function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E66 Current Operations	N	Y	Y	Y	Y	N
F66 Construction	N	Y	Y	Y	Y	N
G66 Land & Existing Structures	N	Y	Y	Y	Y	N
K66 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L66 State	N	N	N	Y	Y	N
M66 Locals, NEC	N	Y	Y	Y	Y	N
N66 General Purpose Locals	N	Y	N	N	N	N
R66 Special Districts	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 67

NAME: Federal Categorical Assistance Programs

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Public Welfare; Cash Assistance Payments

DEFINITION: Direct payments to beneficiaries under the Federal categorical public assistance programs, Supplemental Security Income (SSI) and Temporary Assistance for Needy Families (TANF); and intergovernmental aid under the Federal Medicaid program.

EXAMPLES: Cash payments (including state supplements) by Federal Government to needy aged, blind, and disabled under the SSI program; applicable cash benefits by states under SSI program in excess of, or supplemental to, those paid by Federal Government; state government reimbursements to the Federal Government to supplement basic Federal SSI payment; cash payments by states to families under TANF program, including related Emergency Assistance aid; Federal grants to states for reimbursement of TANF and Medicaid benefits paid; intergovernmental payments to finance locally-administered TANF and Medicaid programs, including any related amounts for administration and vendor payments under those programs; intergovernmental payments to public hospitals for medical assistance (including Medicaid).

EXCLUSIONS: Cash payments to needy persons under programs other than SSI and TANF (report at Other Cash Assistance, code E68); intergovernmental payments to finance state- or locally-administered assistance programs other than TANF and Medicaid (use code 68); state-only programs unrelated to SSI providing cash grants to aged, blind, or disabled (use code 68); payments directly to vendors of goods or services, including Medicaid reimbursements to private hospitals (report at Vendor Payments, codes E74 / E75); direct administration of categorical assistance programs (report at Other Public Welfare, code 79).

REFERENCES: - To be added later -

OTHER NOTES: (1) In 1974, the U.S. Congress replaced the former Federally-funded, state-administered categorical assistance programs (Old Age Assistance, Aid to the Blind, and Aid to the Disabled) with the Supplemental Security Income Program. The Federal Government makes the direct cash benefits but states have the option of making supplemental payments directly to individuals (code E67) or to the Federal Government for increasing its basic cash grant (code S67). (2) Report any employment data related to these programs at Other Public Welfare, code 79.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E67 Assistance and Subsidies	Y	Y	Y	Y	Y	N
I67 Assistance and Subsidies	Y	N	N	N	N	N
INTERGOVERNMENTAL, TO:						
L67 State	Y	N	N	Y	Y	N
M67 Locals, NEC	Y	Y	Y	Y	Y	N
N67 General Purpose Locals	N	Y	N	N	N	N
S67 Federal Government	N	Y	Y	Y	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*
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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 68

NAME: Other Cash Assistance Programs

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Public Welfare; Cash Assistance Payments

DEFINITION: Cash payments made directly to individuals contingent upon their need, other than those under Federal categorical assistance programs.

EXAMPLES: Poor relief; general relief; home relief; emergency relief; general assistance; refugee assistance; medical assistance, housing expense relief, energy assistance (e.g., Federal Low Income Home Energy Assistance Program, or LIHEAP), emergency assistance, etc. paid directly to individuals and not to vendors; other direct assistance to needy persons not covered by or eligible for Federal categorical assistance; payments to other governments in support of, or as reimbursement for costs of, these types of assistance programs.

EXCLUSIONS: Administration of such programs (report at Other Public Welfare, code 79); cash payments made under Federal categorical assistance programs (use code E67); payments made to vendors rather than the individuals benefited (report at Vendor Payments, codes E74 / E75); bonus payments to veterans as a class and not contingent on their need (report at Veterans' Bonuses, code E84); noncash or in-kind contributions--e.g., milk, cheese, clothing, etc. (report purchases of such items at function of contributing agency).

REFERENCES: - To be added later -

OTHER NOTES: Report any employment data related to these payments at Other Public Welfare, code 79.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E68 Assistance and Subsidies	N	Y	Y	Y	Y	N
INTERGOVERNMENTAL, TO:						
M68 Locals, NEC	N	Y	Y	Y	Y	N
N68 General Purpose Locals	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 74

NAME: Vendor Payments for Medical Care

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Public Welfare; Vendor Payments

DEFINITION: Payments under public welfare programs made directly to private vendors (i.e., individuals or nongovernmental organizations furnishing goods and services) for medical assistance and hospital or health care, including Medicaid (Title XIX), on behalf of low-income or other medically-needy persons unable to purchase such care.

EXAMPLES: Payments to private vendors for: physician and other professional medical services, private hospital care, drugs and medicines, dental services, long-term health care (including hospices), home health care, dialysis treatment, medical appliances (e.g., prostheses), ambulatory care, laboratory services, eyeglasses and hearing aids, and so forth; premiums paid to insurers for future medical costs of needy persons. Includes all direct payments to private hospitals or health care providers under Medicaid, general relief, public assistance, and any other Federal or state welfare program.

EXCLUSIONS: Direct payments to benefited persons themselves (report at Other Cash Assistance Payments, code E68); administrative activities, setting of provider fees and rates, establishing standards, etc. (report at Other Public Welfare, code 79); intergovernmental payments to other public hospitals for medical assistance under public welfare programs (report payments from Medicaid funds at Federal Categorical Assistance Programs, code 67, and payments from all other funds at code 79); medical commodities, services, or other assistance provided through government's own hospitals or health agencies (report at Health, codes 28 / 32, or Own Hospitals, 36 / 37); state payments to finance locally-administered medical assistance (Medicaid) programs (report at code 67 [sic]); premiums for health insurance coverage for government's employees (report at function of paying agency or, if a government-wide payment, at Other and Unallocable, code 89).

REFERENCES: - To be added later -

OTHER NOTES: Report any employment data related to these payments at Other Public Welfare, code 79.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E74 Current Operations	N	Y	Y	Y	Y	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 75

NAME: Vendor Payments for Other Purposes

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Public Welfare; Vendor Payments

DEFINITION: Payments under public welfare programs made directly to private vendors (i.e., individuals or nongovernmental organizations furnishing goods and services) for services and commodities, other than medical, hospital, and health care, on behalf of low-income or other needy persons unable to purchase such goods and services.

EXAMPLES: Payments to private vendors for : funeral or burial services, food, clothing, home heating fuel, weatherization of homes, winter energy assistance, and the like.

EXCLUSIONS: Direct payments to the benefited persons themselves (report at Other Cash Assistance Payments, code E68); administrative activities related to payments (report at Other Public Welfare, code 79); legal services and public defense including stipends to court-appointed attorneys (report at Judicial and Legal, code 25); reimbursements effected through tax credits for the benefited person (treat as a deduction to tax revenue); commodities or other services and assistance provided through a government's own agencies (report at function involved); rent subsidies to landlords including "Section 8" lower income housing assistance (report at Housing and Community Development, code 50).

REFERENCES: - To be added later -

OTHER NOTES: Report any employment data related to these payments at Other Public Welfare, code 79.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E75 Current Operations	N	Y	Y	Y	Y	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

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U.S. Census Bureau

Federal, State, and Local Governments

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 77

NAME: Welfare Institutions

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Public Welfare

DEFINITION: Provision, construction, and maintenance of nursing homes and welfare institutions owned and operated by a government for the benefit of veterans or needy persons (contingent upon their financial or medical need).

EXAMPLES: Public nursing homes; veterans' homes; soldiers' homes; orphanages; homes for the elderly or aged; indigent care institutions (non-hospitals).

EXCLUSIONS: Hospitals and institutions for the handicapped, crippled, developmentally-disabled, veterans, etc. (report at Own Hospitals, codes 36 / 37); institutions for the blind, deaf, or other impairments primarily for education or training (report at Other Education, code 21); provision of care of needy persons in private institutions or homes (report at Other Public Welfare, code 79); support of privately-operated welfare facilities (use code 79); nursing homes directly associated with a public hospital (use code 36); distinctive educational services limited to needy persons--e.g., education of orphans in schools (report at appropriate Education function, codes 12-21).

REFERENCES: - To be added later -

OTHER NOTES: (1) Effective with 1988 data, the classification of nursing homes was clarified: henceforth, they were classed as a public welfare function (unless directly associated with a public hospital). Previously, they may have been reported at Health, Hospitals, or Public Welfare. (2) This function includes direct expenditures only--report any intergovernmental outlays at code 79. (3) Report any employment data related to these activities at Other Public Welfare, code 79. (4) Refer to dependent agency checklists for state and large city and county government institutions included in this function.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E77 Current Operations	N	Y	Y	Y	Y	N
F77 Construction	N	Y	Y	Y	Y	N
G77 Land & Existing Structures	N	Y	Y	Y	Y	N
K77 Equipment	N	Y	Y	Y	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 79

NAME: Other Public Welfare

SECTOR: General

APPLIES TO: *Finance* [X] *Employment* [X]

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Public Welfare

DEFINITION: Public employment for all public welfare activities and expenditures for welfare activities not classified elsewhere.

EXAMPLES: Administration of: medical and cash assistance, general relief, vendor, and other welfare programs; regulation and support of private welfare institutions and activities; all intergovernmental payments for welfare other than for cash assistance programs; children services, such as foster care, adoption, day care, nonresidential shelters, and the like; activities supported by Federal Social Services Block Grant (Title XX) funds; low-income energy assistance and weatherization (note - administrative expenditure only - Code 68 for assistance payments); welfare-related community action programs; social services to the physically disabled, such as transportation; temporary shelters and other services for the homeless; intergovernmental payments to public hospitals for medical assistance other than under the Medicaid program.

EXCLUSIONS: Benefits not contingent upon need, such as bonuses or payments to veterans as a class (use code E84), pensions to former employees (use code X11), and the like; public defenders and indigent legal defense (report at Judicial and Legal, code 25); health and hospital care provided to needy or homeless through government's own hospitals or health agencies and payments to other governments for such purposes (report at appropriate Health or Hospitals function); medical assistance paid directly to private hospitals (use code E74) or to public hospitals under the Medicaid program (use code 67); activities funded by Federal WIC funds--Women, Infants, and Children (report at Health, code 32).

REFERENCES: - To be added later -

OTHER NOTES: (1) Report all employment data for public welfare here. (2) Report all Federal Government public welfare activities here (except for Federal Categorical Assistance Programs reported at code 67). (3) Report public hospital expenditures from Medicaid funds at Own Hospitals, codes 36 / 37).

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E79 Current Operations	Y	Y	Y	Y	Y	Y
I79 Assistance and Subsidies	Y	N	N	N	N	N
F79 Construction	Y	Y	Y	Y	Y	Y
G79 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K79 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L79 State	Y	N	N	Y	Y	Y
M79 Locals, NEC	Y	Y	Y	Y	Y	Y
N79 General Purpose Locals	N	Y	N	N	N	N

R79 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
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Federal, State, and Local Governments

Government Finance and Employment Classification Manual

DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 80

NAME: Sewerage

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Environment and Housing; Sanitation

DEFINITION: Provision, maintenance, and operation of sanitary and storm sewer systems and sewage disposal and treatment facilities.

EXAMPLES: Construction and maintenance of sanitary sewer lines; sewer cleaning; lift or pump stations; sewage treatment plants; water pollution control plants; storm drains that are not connected with highway projects; systems for the collection and disposal of storm runoff; and any intergovernmental payments for such activities.

EXCLUSIONS: Storm drains that are an integral part of highway projects (report at either Regular Highways, code 44, or Toll Highways, code 45); drainage for agricultural or other nonstreet purposes (report Federal activities at Soil, Water, and Electric Energy Resources, code 57, and state-local activities at Other Natural Resources, code 59).

REFERENCES: - To be added later -

OTHER NOTES: (1) For combined water supply and sewer systems, include segregable amounts related to sewage collection and disposal here and Water Supply activities at code 91. (2) Prior to 1977 data, this function applied only to local governments; effective with 1977 data, it was extended to cover state governments, whose activities were reported previously at Other and Unallocable, code 89. (3) For Federal Government, report grants to state and local governments for wastewater treatment plant construction at code 89.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E80 Current Operations	N	Y	Y	Y	Y	Y
F80 Construction	N	Y	Y	Y	Y	Y
G80 Land & Existing Structures	N	Y	Y	Y	Y	Y
K80 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L80 State	N	N	N	Y	Y	Y
M80 Locals, NEC	N	Y	Y	Y	Y	Y
N80 General Purpose Locals	N	Y	N	N	N	N
R80 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA						
	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 81

NAME: Solid Waste Management

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Environment and Housing; Sanitation

DEFINITION: Collection, removal, and disposal of garbage, refuse, hazardous, and other solid wastes; and cleaning of streets, alleys, and sidewalks.

EXAMPLES: Garbage collection; sanitary landfills; hazardous waste disposal sites; incinerators; pyrolysis facilities; cleanup of toxic chemical spills and dumps; collection and disposal of abandoned vehicles; resource recovery authorities, including those which cogenerate electricity or gas as a by-product; recycling centers; Federal "Superfund" activities; cleaning and washing of streets; and collection and disposal of street debris and trash.

EXCLUSIONS: Distinctive amounts for snow and ice removal by a sanitation agency (report at Highways, codes 44 / 45).

REFERENCES: - To be added later -

OTHER NOTES: (1) Effective with 1988 data, this category was (a) expanded to include the activities of the Federal and state governments, formerly classed at Other and Unallocable, and (b) renamed from "Sanitation other than Sewerage." (2) The rationale for including at this function waste or resource recovery facilities that cogenerate gas or electricity is that their primary purpose is disposing of wastes.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E81 Current Operations	Y	Y	Y	Y	Y	Y
F81 Construction	Y	Y	Y	Y	Y	Y
G81 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K81 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L81 State	Y	N	N	Y	Y	Y
M81 Locals, NEC	Y	Y	Y	Y	Y	Y
N81 General Purpose Locals	N	Y	N	N	N	N
R81 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA						
	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Classification Manual Function 81

Source: U.S. Census Bureau, Governments Division

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FUNCTION CODE: 84

NAME: Veterans' Bonuses

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Veterans' Services, NEC

DEFINITION: Cash bonus payments to veterans and their survivors awarded on the basis of military service rather than need.

EXAMPLES: Bonus payments to war veterans; war bonus awards; war veteran grants; cash bonuses to war vets and peacetime crisis survivors.

EXCLUSIONS: Administration of bonus programs (report at Other Veterans Services, code 85); assistance-in-kind (report at function of paying agency); grants for tuition, scholarships, job training, or other education (report at Education, codes 19 / 20); grants for home improvements or acquisition (report at Housing and Community Development, code 50); loans for purchase or renovation of farms and homes (nonexpenditures); interest on bonds issued to finance bonus payments (use code I89); pension payments based on military or National Guard service rather than as a former employee of the government (report at Other and Unallocable, code 89).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to state governments; report any related Federal payments at code I85. (2) No intergovernmental expenditure or employment data are associated with it.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E84 Assistance and Subsidies	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 85

NAME: Other Veterans Services

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Social Services and Income Maintenance; Veterans' Services, NEC

DEFINITION: Administration of veterans bonus payments and other veterans services NOT classifiable under Public Welfare, Education, Health, Hospitals, Social Insurance Administration, or any other major function.

EXAMPLES: Veterans' information and guidance services; claims representation; assistance in obtaining Federal and state benefits or rights to which they are entitled; general veterans outreach services; financial grants (other than bonuses) not contingent on need; certification of training and education programs for participation in Federal "GI bills" programs; administration of VA home loans program.

EXCLUSIONS: Services that can be classified under other major functions, such as: veterans hospitals (report at Own Hospitals, codes 36 / 37), veterans or soldiers' retirement homes (report at Public Welfare, codes 77 / 79), tuition assistance and scholarships (use codes 19 / 20), and veterans health care (report at Health, codes 28 / 32); cash bonuses for prior military service (use code E84); grants for home improvements or acquisition (report at Housing and Community Development, code 50); loans for purchase or improvement of farms and homes (nonexpenditures); state distribution of Federal aid for veterans' education to local governments (report at Other and Unallocable, code 89); agency transactions to transmit Federal unemployment benefits to veterans or Federal education funds to private schools and individual veterans (nonexpenditures); state-local defense activities like national guard, civil air patrol, militia, etc. (use code 89).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to Federal and state government expenditures; report any related local expenditures and all employment data at Other and Unallocable, code 89. (2) Also, this function includes direct expenditure only--report any intergovernmental outlays at code 89. (3) Report U.S. Department of Veterans Affairs payments for veterans' compensation and pensions at code I85.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E85 Current Operations	Y	Y	N	N	N	N
I85 Assistance and Subsidies	Y	N	N	N	N	N
F85 Construction	Y	Y	N	N	N	N
G85 Land & Existing Structures	Y	Y	N	N	N	N
K85 Equipment	Y	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 87

NAME: Water Transport and Terminals

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Transportation

DEFINITION: Provision, construction, operation, maintenance, and support of public waterways and harbors, docks, wharves, and related marine terminal facilities; and the regulation of the water transportation industry.

EXAMPLES: Commercial port facilities, canals, harbors, and other public waterways; dredging of same; public docks, piers, wharves, warehouses, cranes, and associated terminal facilities; regulatory and inspection of the commercial water transportation industry. For Federal Government also includes waterways navigation activities of the Army Corps of Engineers, most of the Maritime Administration, and the Panama Canal Commission.

EXCLUSIONS: Recreational types of docks and marine facilities--e.g., public marinas devoted to pleasure boaters (report at Parks and Recreation, code 61); terminals and dock facilities for public ferries (if toll, report expenditures at Toll Highways, code 45, else report expenditures and any employment at Regular Highways, code 44).

REFERENCES: - To be added later -

OTHER NOTES: (1) This category is devoted to commercial water transportation and terminals rather than the provision of water-related activities and facilities for pleasure or recreation. (2) For leased facilities include only government's expenditures and employees and exclude the lessees' expenditures and contractual employment.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E87 Current Operations	Y	Y	Y	Y	Y	Y
I87 Assistance and Subsidies	Y	N	N	N	N	N
F87 Construction	Y	Y	Y	Y	Y	Y
G87 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K87 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L87 State	Y	N	N	Y	Y	Y
M87 Locals, NEC	Y	Y	Y	Y	Y	Y
N87 General Purpose Locals	N	Y	N	N	N	N
R87 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA						
	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 89

NAME: Other and Unallocable

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: General Government, NEC

DEFINITION: Activities which are not applicable to other general functions, multifunctional, or unallocable by specific function.

EXAMPLES: TO THE EXTENT NOT ALLOCABLE TO OTHER FUNCTIONS: State-local military activities (militia, National Guard, armories, civil defense, etc.); lump-sum contributions for employee benefits (retirement, unemployment and workers' compensation, health and life insurances, etc.) other than transfers to own insurance trusts; premiums for government-wide fire, auto, liability, and other such insurances; judgements and compensation for injury to persons or property; central service agencies (e.g., public works, motor pools, communications) other than financial administration and government-wide executive services; administration of multi-functional agencies; purchase of computer equipment for government-wide use; economic development; voter registration and elections; job training and employment programs (e.g., JPTA); programs for senior citizens not based on need; crime victim compensation; recorded losses on sale of investments (except insurance trusts); refund of receipts reported as revenue in prior fiscal years (other than taxes); activities for which a specific function is not applicable to that type of government (e.g., expenditure for state parking facilities or local veterans offices and employment for protective inspection and regulation, NEC).

EXCLUSIONS: State aid payments unrestricted in use or purpose (report at General Local Government Support, code 30); refund of taxes reported as revenue in prior fiscal years (deduct from this year's tax revenue); lump-sum contributions for employee benefits to insurance trusts administered by same government (interfund transfers); comprehensive planning and zoning (report at Central Staff Services, code 29).

REFERENCES: - To be added later -

OTHER NOTES: In publications, "Other and Unallocable" will vary in meaning depending on the level of functional detail in table.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E89 Current Operations	Y	Y	Y	Y	Y	Y
J89 Assistance and Subsidies	Y	N	N	N	N	N
F89 Construction	Y	Y	Y	Y	Y	Y
G89 Land & Existing Structures	Y	Y	Y	Y	Y	Y
K89 Equipment	Y	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L89 State	Y	N	N	Y	Y	Y
M89 Locals, NEC	Y	Y	Y	Y	Y	Y
N89 General Purpose Locals	N	Y	N	N	N	N
R89 Special Districts	N	Y	N	N	N	N

S89 Federal Government	N	Y	Y	Y	N	N
EMPLOYMENT DATA	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 90

NAME: Liquor Stores

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Liquor Stores

DEFINITION: Establishment and operation of alcoholic beverage distribution facilities and retail outlets owned and operated by 17 states and by local governments in a few states.

EXAMPLES: Alcoholic beverage monopolies; ABC stores; liquor control boards; state liquor stores.

EXCLUSIONS: Law enforcement, licensing, and regulation of private liquor outlets carried out in conjunction with liquor store operations (report licensing at Financial Administration, code 23, regulation and enforcement at Protective Inspection and Regulation, NEC, code 66, and law enforcement handled by regular police forces at Police Protection, code 62); collection of liquor taxes and licenses (use code 23); transfer of profits or surplus earnings to parent government (an internal transfer); state distribution of earnings to local governments (if undesignated in purpose report at General Local Government Support, code 30, else report at function involved).

REFERENCES: - To be added later -

OTHER NOTES: (1) Expenditures related only to amounts for purchase of goods for resale and for provision and operation of stores, warehouses, and related facilities (including administration and capital improvements). (2) Report expenditures without deducting cost of goods sold or operating expenses. (3) See Chapter 12 for discussion of special exhibit codes for liquor stores. (4) Includes direct expenditures only--report any related intergovernmental outlays at Other and Unallocable, code 89. (5) For employment data, applies only to state governments.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E90 Current Operations	N	Y	N	Y	Y	N
F90 Construction	N	Y	N	Y	Y	N
G90 Land & Existing Structures	N	Y	N	Y	Y	N
K90 Equipment	N	Y	N	Y	N	N
EMPLOYMENT DATA	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 91

NAME: Water Supply

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Utilities

DEFINITION: Operation, maintenance, and construction of public water supply systems, including production, acquisition, and distribution of water to general public or to other public or private utilities, for residential, commercial, and industrial use.

EXAMPLES: Dams and reservoirs expressly for water supply; purification and filtration plants; pumping stations; aqueducts and transmission systems; water storage tanks; purchase of water for resale; distribution lines and meters.

EXCLUSIONS: Contributions to parent government; purchase of water for other than resale and provision of water to parent government (report, where identifiable, at function involved); facilities owned but leased to other governments or persons without financial oversight (report at Miscellaneous Commercial Activities, code 03); depreciation of assets; activities not directly related to utility operations, such as administration of utility debt or investments (report at Financial Administration, code 23) and payments-in-lieu-of-taxes; benefits paid to utility employees by employee retirement systems (use code X11); acquisition and distribution of water for irrigation (report at Other Natural Resources, code 59).

REFERENCES: - To be added later -

OTHER NOTES: (1) Relates only to systems owned and operated by a government or managed by private contractor when government maintains day-to-day financial oversight (e.g., by directly paying utility employees). (2) Prior to 1977 data, this function applied only to local governments. Effective with 1977 data, it was extended to cover state governments, whose activities were reported previously at code 03. (3) For combined water-sewer systems, include segregable amounts related to water supply here (report Sewerage activities at code 80). (4) Intergovernmental expenditure codes were added, effective with 1988 data, for users who seek to identify certain utility transactions already classed as general intergovernmental expenditure, such as state grants for local purification plants. In publications, however, these amounts will continue to be treated as general expenditures despite their utility suffix; utility expenditures will continue to exclude them and to represent direct outlays only.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E91 Current Operations	N	Y	Y	Y	Y	Y
I91 Assistance and Subsidies	N	Y	Y	Y	Y	Y
F91 Construction	N	Y	Y	Y	Y	Y
G91 Land & Existing Structures	N	Y	Y	Y	Y	Y
K91 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L91 State	N	N	N	Y	Y	Y
M91 Locals, NEC	N	Y	Y	Y	Y	Y
N91 General Purpose Locals	N	Y	N	N	N	N

R91 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 92

NAME: Electric Power

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Utilities

DEFINITION: Operation, maintenance, and construction of public electric power systems, including production, acquisition, and distribution of electricity to general public or to other public or private utilities, for residential, commercial, and industrial use.

EXAMPLES: Generating stations; power plants; transmission lines; switching stations; pollution abatement equipment; purchase of electricity for resale; distribution lines and meters.

EXCLUSIONS: Contributions to parent government; purchase of electricity for other than resale and provision of electricity to parent government, such as for street lights (report, where identifiable, at function involved); facilities owned but leased to other governments or persons without financial oversight (report at Miscellaneous Commercial Activities, code 03); depreciation of assets; activities not directly related to utility operations, such as administration of utility debt or investments (report at Financial Administration, code 23) and payments-in-lieu-of-taxes; benefits paid to utility employees by employee retirement systems (use code X11); waste or resource recovery facilities which cogenerate electricity as a by-product (report at Solid Waste Management, code 81).

REFERENCES: - To be added later -

OTHER NOTES: (1) Relates only to systems owned and operated by a government or managed by private contractor when government maintains day-to-day financial oversight (e.g., by directly paying utility employees). (2) Prior to 1977 data, this function applied only to local governments. Effective with 1977 data, it was extended to cover state governments, whose activities were reported previously at code 03. (3) Intergovernmental expenditure codes were added, effective with 1988 data, for users who seek to identify certain utility transactions already classed as general intergovernmental expenditure, such as support of joint power projects (a complex topic discussed in Chapters 6 and 8). In publications, however, these amounts will continue to be treated as general expenditures despite their utility suffix; utility expenditures will continue to exclude them and to represent direct outlays only.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E92 Current Operations	N	Y	Y	Y	Y	Y
I92 Assistance and Subsidies	N	Y	Y	Y	Y	Y
F92 Construction	N	Y	Y	Y	Y	Y
G92 Land & Existing Structures	N	Y	Y	Y	Y	Y
K92 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L92 State	N	N	N	Y	Y	Y
M92 Locals, NEC	N	Y	Y	Y	Y	Y
N92 General Purpose Locals	N	Y	N	N	N	N

R92 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 93

NAME: Gas Supply

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Utilities

DEFINITION: Operation, maintenance, and construction of public natural gas supply systems, including production, acquisition, and distribution of gas to general public or to other public or private utilities, for residential, commercial, and industrial use.

EXAMPLES: Public gas works; liquefaction equipment; pumping stations; gas mains; service lines and meters; purchase of natural gas for resale.

EXCLUSIONS: Contributions to parent government; purchase of gas for other than resale and provision of gas to parent government, such as for incinerators (report, where identifiable, at function involved); facilities owned but leased to other governments or persons without financial oversight (report at Miscellaneous Commercial Activities, code 03); depreciation of assets; activities not directly related to utility operations, such as administration of utility debt or investments (report at Financial Administration, code 23) and payments-in-lieu-of-taxes; benefits paid to utility employees by employee retirement systems (use code X11); waste or resource recovery facilities which cogenerate gas as a by-product (report at Solid Waste Management, code 81).

REFERENCES: - To be added later -

OTHER NOTES: (1) Relates only to systems owned and operated by a government or managed by private contractor when government maintains day-to-day financial oversight (e.g., by directly paying utility employees). (2) Prior to 1977 data, this function applied only to local governments. Effective with 1977 data, it was extended to cover state governments; however, no state gas supply systems existed until 1987. (3) Intergovernmental expenditure codes were added, effective with 1988 data, for users who seek to identify certain utility transactions already classed as general intergovernmental expenditure (examples being rare for gas supply systems). In publications, however, these amounts will continue to be treated as general expenditures despite their utility suffix; utility expenditures will continue to exclude them and to represent direct outlays only.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
E93 Current Operations	N	Y	Y	Y	Y	Y
I93 Assistance and Subsidies	N	Y	Y	Y	Y	Y
F93 Construction	N	Y	Y	Y	Y	Y
G93 Land & Existing Structures	N	Y	Y	Y	Y	Y
K93 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L93 State	N	N	N	Y	Y	Y
M93 Locals, NEC	N	Y	Y	Y	Y	Y
N93 General Purpose Locals	N	Y	N	N	N	N

R93 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
 Created: November 16 2000
 Last revised:

U.S. Census Bureau

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: 94

NAME: Public Mass Transit Systems

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* |X|

PUBLICATION CATEGORIES: Utilities

DEFINITION: Operation, maintenance, and construction of public mass transit systems, including subways, surface rails, and buses.

EXAMPLES: Rapid transit; subways, surface rail, and street railroad systems; commuter rail lines; trolleys and light rail; related stations, tracks, depots, and railyards; acquisition of right-of-ways; transit police employed directly by utility; subsidies to public mass transit systems (but not private ones); buses.

EXCLUSIONS: Systems solely to transport students (report at Elementary and Secondary Education, code 12); ferries (if free, report at Regular Highways, code 44, else report at Toll Highways, code 45); systems exclusively for handicapped or senior citizens (report at Other Public Welfare, code 79); subsidies for private mass transit systems (report at Transit Subsidies, code E47); contributions to own system (use exhibit code Z61); systems owned but operated under private contract without financial oversight (report at Miscellaneous Commercial Activities, code 03); depreciation of assets; activities not directly related to utility operation, such as administration of utility debt (report at Financial Administration, code 23) and payments-in-lieu-of-taxes; benefits paid to utility employees by employee retirement systems (use code X11).

REFERENCES: - To be added later -

OTHER NOTES: (1) Relates only to systems owned and operated by a government or managed by private contractor when government maintains day-to-day financial oversight (e.g., by directly paying utility employees). (2) Prior to 1977 data, this function applied only to local governments. Effective with 1977 data, it was extended to cover state governments, whose activities were reported previously at code 03. (3) Intergovernmental expenditure codes were added, effective with 1988 data, for users who seek to identify certain utility transactions already classed as general intergovernmental expenditure, such as subsidies to public transit systems (previously reported at code 47). In publications, however, these amounts will continue to be treated as general expenditures despite their utility suffix; utility expenditures will continue to exclude them and to represent direct outlays only.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
E94 Current Operations	N	Y	Y	Y	Y	Y
I94 Assistance and Subsidies	N	Y	Y	Y	Y	Y
F94 Construction	N	Y	Y	Y	Y	Y
G94 Land & Existing Structures	N	Y	Y	Y	Y	Y
K94 Equipment	N	Y	Y	Y	N	N
INTERGOVERNMENTAL, TO:						
L94 State	N	N	N	Y	Y	Y
M94 Locals, NEC	N	Y	Y	Y	Y	Y

N94 General Purpose Locals	N	Y	N	N	N	N
R94 Special Districts	N	Y	N	N	N	N
EMPLOYMENT DATA						
	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

Created: November 16 2000

Last revised:

U.S. Census Bureau

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FUNCTION CODE: I89

NAME: Interest on General Debt

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: None

DEFINITION: Amounts paid for use of borrowed monies, except those on utility debt, paid by all funds of the government.

EXAMPLES: Interest on both short- and long-term debt for non-utility purposes, whether general obligation or nonguaranteed, including public debt for private purposes and debt to cover deficits of unemployment compensation or other insurance trust funds.

EXCLUSIONS: Interest on debt for utilities (report at Utilities interest codes, I91-I94); premiums paid on debt retired (report at Other and Unallocable, code E89, for general debt and at codes E91-E94 for Utilities debt); Federal Government interest payments on own securities held by its insurance trusts (nonexpenditures).

REFERENCES: - To be added later -

OTHER NOTES: (1) Make no adjustment to interest expenditure for premiums or discounts on debt issued or retired. (2) Due to the difficulty of tracing such payments, do not deduct from interest expenditure any state or local government interest payments on own securities held by their employee retirement funds. (3) Deduct from interest expenditure for the year in which they were received the following amounts: funds included in the proceeds from debt issues to cover interest accrued on debt prior to its sale. (4) The distinction between general interest and utility interest is determined by the classification of the outstanding debt which generated the interest payment. (5) No employment data are associated with this code.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
I89 Interest on General Debt	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division
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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: X1*

NAME: Public Employee Retirement Systems

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Insurance Trusts

DEFINITION: Distribution of cash benefits or withdrawals to eligible persons under government-administered employee retirement systems covering public employees.

EXAMPLES: Benefits: Cash payments to, or on behalf of, participants for retirement benefits and annuities, death and disability benefits, life and disability insurance on behalf of retirees, pre-retirement death benefit premiums, benefits due on termination of employment, survivors benefits, and other benefits as allowed. Withdrawals: Cash benefits to employees, former employees, or their survivors as return of contributions made by employees and any interest on such amounts. Includes transfers of investment holdings and reimbursements for benefits paid when another pension fund assumes responsibility for paying retirement benefits. Other Payments: Exhibit-only code for administering retirement system or managing its assets (also report at Financial Administration, code 23); recorded losses on investments (also deduct from Interest on Investments, code X08); other costs or payments not representing benefits or withdrawals (except purchase of investments).

EXCLUSIONS: Payments to own retirement system (interfund transfer); payments to retirement plans administered by another government, such as Federal Social Security and local payments to state-administered retirement systems; payments of premiums for annuity policies from private insurance carriers; contributions to pension plans administered by private companies or by public employee associations; "pay-as-you-go" pensions and other direct payments to retired employees from current appropriations (report preceding items as current operations expenditure of function involved); pensions paid out of Federal Military Retirement Fund (use code 06); purchase of investments, loans to members, unrealized, loss in market value of securities, and amortization of premiums on purchase of investments (all of which are nonexpenditures).

REFERENCES: - To be added later -

OTHER NOTES: (1) These data are collected by a separate mail canvass survey of state and local government-administered public employee retirement systems. (2) For Federal Government includes Civil Service and Foreign Service Retirement and Disability Funds and Federal Employees' Retirement System (FERS). (3) Record state aid to local retirement systems which does not represent employer contributions at Other and Unallocable, code E89. Since the local systems treat this aid as an insurance trust revenue, recording the state payment as an intergovernmental expenditure would distort the intergovernmental flow for that state. (4) Report employment data for administering these systems at code 23.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
X11 Benefits	Y	Y	Y	Y	Y	Y
X12 Withdrawals	N	Y	Y	Y	Y	Y
EXHIBIT-ONLY CODE:						
X14 Other Payments	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not (N) for that type.

Source: *U.S. Census Bureau, Governments Division*

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: Y0*

NAME: Unemployment Compensation Systems

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* | |

PUBLICATION CATEGORIES: Insurance Trusts

DEFINITION: Distribution of cash benefits to eligible persons under the cooperative Federal-state unemployment compensation insurance programs.

EXAMPLES: Regular Benefits: Covers basic payments to individuals temporarily out of work and seeking employment (funded by state payroll taxes) and to former Federal civilian and military employees (funded by Federal agencies that employed them). Extended and Special Benefits: Payments for extended unemployment benefits in states with high rates of unemployment (funded equally by Federal and state payroll taxes); benefits under special programs, such as trade adjustment assistance and disaster assistance (funded by Federal appropriations); and benefits to special groups of former workers, such as railroad employees (funded by Federal tax on railroad payrolls).

EXCLUSIONS: Administration of unemployment insurance programs (report at Social Insurance Administration, code 22); employment services provided to the unemployed, such as job training, placement, and guidance (use code 22); government payments as employer contributions on behalf of its employees to unemployment insurance system of another government (report as current operation of function involved) or to one it administers (interfund transfer); distinctive sickness or disability insurance programs carried out in conjunction with unemployment programs (generally, report at Other Insurance Trusts, code Y5-).

REFERENCES: - To be added later -

OTHER NOTES: (1) Data for this function are obtained from the Employment and Training Administration of the U.S. Department of Labor. (2) Report employment data for administering these programs at code 22. (3) This function applies solely to the Federal and state governments and to the District of Columbia. (3) For Federal Government includes only Railroad Unemployment Insurance Program. (4) See Chapter 11 for a description of how the cooperative Federal-state unemployment insurance system operates.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
Y05 Benefits	Y	Y	Y	N	N	N
Y06 Extended and Special Benefits	N	Y	Y	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: Y1*

NAME: Workers' Compensation Systems

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* | |

PUBLICATION CATEGORIES: Insurance Trusts

DEFINITION: Distribution of cash benefits to eligible persons under state-administered plans for compulsory accident and injury insurance of workers.

EXAMPLES: Benefits: Claims paid directly to, or on behalf of, injured beneficiaries for compensation of wages lost, medical care, rehabilitation, funeral expenses, and other eligible benefits. Includes payments made from regular workers' compensation funds as well as from subsequent injury funds, second injury funds, and the like. Other Payments: Exhibit-only code for administration of workers' compensation systems including adjudication of claims (also report at Financial Administration, code 23); recorded losses on investments (also deduct from Other Investment Earnings, code Y13); other costs or payments not representing benefits (except purchase of investments).

EXCLUSIONS: Local government payments to state systems (report as local current operation expenditure of function involved); state government payments to system on behalf of its employees (interfund transfer); crime victim compensation benefits administered by a workers' compensation agency (report at Other and Unallocable, code 89); "pay-as-you-go" workers' compensation programs and other direct payments from current appropriations (report at function of paying agency); purchase of investments. Exclude administrative costs from benefits and report them at both codes Y15 and 23.

REFERENCES: - To be added later -

OTHER NOTES: (1) These data are collected by a separate mail canvass of state workers' compensation systems. (2) Report state employment data for administering these systems at code 23. (3) This function applies solely to state governments. Both the Federal Government and the District of Columbia have noninsurance, "pay-as-you-go" plans.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
Y14 Benefits and Withdrawals	N	Y	N	N	N	N
EXHIBIT-ONLY CODE:						
Y15 Other Payments	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

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Government Finance and Employment Classification Manual DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: Y25

NAME: Social Security and Medicare Insurances

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Insurance Trusts

DEFINITION: Distribution of cash benefits to eligible persons under Federal-administered retirement, disability, hospital, and health social insurance programs.

EXAMPLES: Comprises cash benefits: to retirees or their dependents and survivors from the Federal Old-Age and Survivors Insurance Trust Fund (OASI); to disabled workers or their dependents from the Federal Disability Insurance Trust Fund (DI); to elderly or disabled for hospital, nursing home, and other related care from the Federal Hospital Insurance Trust Fund (HI); and to such persons for physician services, outpatient care, renal dialysis, and other health care from the Federal Supplementary Medical Insurance Trust Fund (SMI). The OASI and DI funds are administered by the Department of Health and Human Services' (HHS) Social Security Administration (SSA) while the HI and SMI funds are operated by HHS' Health Care Financing Administration (HCFA).

EXCLUSIONS: Governmental contributions as employer for Social Security and Medicare on behalf of its employees (report as current operation expenditure of function involved); Federal transfers to these Social Security or Health Care trust funds; transfers from Social Security Trust Funds to the railroad retirement accounts; interest payments on inter-trust borrowings (the preceding three are nonexpenditures); administration of these insurance trust funds (report at Social Insurance Administration, code 22); payments of HCFA for Medicaid program (report at Federal Categorical Assistance Programs, code 67); payments of SSA other than for the Social Security Trusts, such as SSI and AFDC (use code 67) and black lung benefits, child support enforcement, low income energy assistance, etc. (report at Other Public Welfare, code 79).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies solely to Federal Government expenditure; report any related employment data at code 22. (2) The OASI and DI trusts comprise what is commonly referred to as Social Security. The HI and SMI trusts comprise what is commonly referred to as Medicare, Parts A and Part B, respectively. (3) In contrast to public welfare programs funded by appropriations and classed as general expenditure, these social insurance programs all have separate trust funds with dedicated revenues (either payroll taxes or voluntary premiums). See definition of social insurance trust system in Chapter 11.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

EXPENDITURES, DIRECT:	General Purpose Governments					
	Federal	State	D.C.	Large City-County	Other Local	Special District
Y25 Benefits	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: Y34

NAME: Veterans' Life Insurance (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Insurance Trusts

DEFINITION: Distribution of cash benefits and dividends to eligible veterans and their beneficiaries under Federal-administered veterans' life insurance programs.

EXAMPLES: Death claims to beneficiaries; cash values of surrendered policies; distribution of excess earnings and related interest (dividends); disability claims or income payments under veterans' life insurance policies; and matured endowments. Comprises activities of National Service Life Insurance Fund as well as the Veterans Special Life Insurance Fund, Veterans Reopened Insurance Fund, US Government Life Insurance Fund, and others administered by the U.S. Department of Veterans Affairs.

EXCLUSIONS: Loans to policyholders borrowing against cash value of their policies; Federal Government contributions to these funds; purchase of securities (the preceding are nonexpenditures); Federal payments as employer contributions for group life insurance for its employees (report as current operation expenditure of function involved); administration of these life insurance programs (report at Other Veterans Services, code 85); and burial benefits not paid out of veterans' life insurance funds (use code 85).

REFERENCES: - To be added later -

OTHER NOTES: This function applies soles to Federal Government expenditure; report any related employment data at Other and Unallocable, code 89.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
Y34 Benefits	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: Y45

NAME: Railroad Retirement (Federal Only)

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Insurance Trusts

DEFINITION: Distribution of cash annuities and benefits to eligible retirees and their survivors under Federal-administered rail industry pension programs.

EXAMPLES: Annuities for retirement, disability, survivor, occupational disability, and supplemental benefits; and social security equivalent benefits. Comprises activities of the Rail Industry Pension Fund and Railroad Social Security Equivalent Benefit Account, both administered by the U.S. Railroad Retirement Board.

EXCLUSIONS: Federal payments (transfers) to the railroad retirement accounts; Federal Old-Age and Survivors Insurance Trust Fund payments to the railroad retirement accounts; purchase of securities (the preceding are nonexpenditures); benefits from related Railroad Unemployment Insurance Fund (report at Unemployment Compensation Benefits, code Y05); and administration of railroad retirement program and railroad unemployment insurance fund (report at Social Insurance Administration, code 22).

REFERENCES: - To be added later -

OTHER NOTES: (1) This function applies soles to Federal Government expenditure; report any related employment data at Social Insurance Administration, code 22). (2) Unlike public employee retirement systems, this category covers private sector workers rather than public employees.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
Y45 Benefits	Y	N	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

Source: U.S. Census Bureau, Governments Division

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Government Finance and Employment Classification Manual DESCRIPTIONS OF FUNCTIONAL CATEGORIES

FUNCTION CODE: Y5*

NAME: Other State Insurance Trust Systems

SECTOR: General

APPLIES TO: *Finance* |X| *Employment* ||

PUBLICATION CATEGORIES: Insurance Trusts

DEFINITION: Distribution of cash benefits to eligible persons under state-administered plans for compulsory or voluntary social insurance programs not elsewhere classified.

EXAMPLES: Benefits: Claims paid directly to, or on behalf of, beneficiaries for lost income, medical care, disaster reimbursement, and other eligible expenses. Other Payments: Exhibit-only code for administration of insurance plans (also report at Financial Administration, code 23); recorded losses on investments (also deduct from Other Investment Earnings, code Y55); other costs or payments not representing benefits (except purchase of investments).

EXCLUSIONS: Local government payments to state systems (report as local current operation expenditure of function involved); state government payments to own insurance trusts (interfund transfer); purchase of investments; self-insurance, risk management, insurance against fire or other hazards, and other types of non-social insurance (generally, report at Other and Unallocable, code 89); payments on group health, life, or other fringe benefit insurance plans for its employees (report at function involved or at code 89). Exclude administrative costs from benefits and report them both at codes Y54 and 23.

REFERENCES: - To be added later -

OTHER NOTES: (1) At this writing, only seven states operate other insurance trust systems: four for disability insurance and one each for medical disaster insurance, life insurance, and automobile liability insurance. (2) These data are collected by a separate mail canvass survey of state insurance trust systems. (3) Report state employment data for administering these systems at code 23. (4) See Chapter 11 for a definition of a social insurance trust system.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

	General Purpose Governments					
EXPENDITURES, DIRECT:	Federal	State	D.C.	Large City-County	Other Local	Special District
Y53 Benefits and Withdrawals	N	Y	N	N	N	N
EXHIBIT-ONLY CODE:						
Y54 Other Payments	N	Y	N	N	N	N

* Shows whether data are collected (Y) or not (N) for that type.

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Chapter 5 - Public Employment and Payroll Statistics

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Chart:

5-A Functional Categories Applicable to Employment Data

Governments play an important part in the national economy, not the least of which is their role as employers. Federal, state and local government employees accounted for 14.5 percent of the total civilian labor force in 1999.

The purpose of the employment survey is to measure the number of public employees and their payrolls at a point in time (i.e., March) according to a detailed cross-classification by function and type of employee (full- or part-time). During previous employment survey cycles, the Bureau has collected some additional data on topics such as labor management relations and the costs of employee benefits.

Note that beginning with the 1997 survey, the reference period was modified from October to March (See [Note 1](#)).

5.1 Background

As described in Chapter Two, the Census Bureau first collected data on state and local government employment and payrolls in 1940. The Department of Labor now conducts monthly surveys of public employment; the Bureau continues to compile detailed statistics on an annual basis.

The employment survey shares many of the same concepts as the finance survey: the individual government as its focus; the broad definition of a government to include dependent agencies; and the functional categories. Thus, many of the sections elsewhere in this manual apply equally to employment data.

5.2 Basic Concepts and Definitions

Employment and payroll data pertain to the month of March. At present, data are collected for the one pay period that includes March 12 (regardless of the period's length). As described in [Section 5.23](#), payroll data are converted to a monthly figure for publication purposes.

Discussed below are the basic concepts and definitions that apply only to employment statistics.

5.21 Employees/Employment

Employment refers to all persons gainfully employed by and performing services for a government. Employees include all persons paid for personal services performed from all sources of funds, including persons paid from Federally-funded programs, paid elected officials, persons in a paid leave status, and persons paid on a per meeting, annual, semiannual, or quarterly basis.

Excluded from employment statistics are employees on unpaid leave, unpaid officials, pensioners, persons whose work is performed on a fee basis, and contractors and their employees.

5.22 Full-Time vs Part-Time Employees

The classification of an employee as full- or part-time is determined by the standard used by the reporting government itself; that is:

Full-time employees are defined to include those persons whose hours of work represent full-time employment in their employer government. Included are full-time temporary or seasonal employees who are working the number of hours that represent full-time employment.

Part-time employees are those persons who work less than the standard number of hours for full-time work in their employer government. Excluded are full-time temporary or seasonal employees who are working the number of hours that represent full-time employment.

5.23 Payrolls

Payroll amounts are gross payrolls for the pay period that includes March 12. Gross payrolls includes all salaries, wages, fees, overtime, premium and night differentials, commissions, bonuses, or awards paid to employees before withholdings for taxes, insurance, etc. It excludes employer share of fringe benefits like retirement, Social Security, health and life insurance, and the value of living quarters and subsistence allowances furnished to employees.

Data collected for the one pay period that includes March 12 are converted to monthly figures using the following conversion factors:

Frequency of Pay Period	Conversion Factor
Weekly	4.429
Biweekly	2.214
Twice a month	2.000
Monthly	1.000

5.24 Hours Worked by Part-Time Workers

First collected during the October 1986 survey, these data represent the number of hours worked by part-time employees during the pay period. Note that these data are not collected for publication but rather are used to calculate full-time equivalent employment data (see [section 5.31](#)).

5.3 Derived Employment Statistics

From the employment data collected from state and local governments, the Census Bureau computes certain derived statistics, as follows:

5.31 Full-Time Equivalent Employment

Full-time equivalent employment is a derived statistic that provides an estimate of a government's total full-time employment by converting part-time employees to a full-time amount. To the actual number of full-time employees reported is added the number of employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees instead.

These statistics are computed for each functional category of a government using the following formula:

$$\begin{array}{r} \text{Full-Time Employees} \\ + \\ \text{Part-Time Hours Paid} \\ \hline \text{Standard Number of Hours for Full-Time Employees in} \\ \text{that Government} \end{array}$$

5.32 October 1986 Revision to Full-Time Equivalent Calculation Method

The method for calculating full-time equivalent employment based on part-time hours worked has been in use since the 1986 employment survey. Prior to the 1985 survey, the Bureau used a different method, one based on payrolls. (For the October 1985 employment survey no full-time equivalent employment data were calculated.)

This payroll method computed full-time equivalent employment for each functional category of a government using the following formula:

$$\begin{array}{r} \text{Full-Time Employees} \\ + \\ \text{Full-Time Payrolls} \\ \hline \text{Full-Time Payrolls + Part-Time Payrolls} \end{array}$$

This payroll-based method was discontinued when "hours of work" data became more generally available as a result of changes to the Fair Labor Standards Act.

5.33 Average March Earnings

Average March earnings is a derived statistic representing the average monthly payroll per full-time employee. This statistic is computed for each functional category of a government using the following formula:

$$\begin{array}{r} \text{Full-Time Employee March Payrolls} \\ \hline \text{Number of Full-Time Employees} \end{array}$$

Average earnings data may not convert to accurate annual earning rates because of overtime, unusual situations (e.g., special events, natural disasters), and such factors as employees who are paid only during 9 or 10 months of the year (especially in education and natural resources).

Other factors affecting average March earnings rates include (1) the proportion of highly trained or skilled personnel, (2) the concentration of employees in metropolitan or urban areas where the cost-of-living is higher, and (3) the exclusion of housing, meals, or other "in kind" compensation which may be provided to employees (especially for hospitals).

5.4 Functional Categories Unique to Employment Survey

The employment survey uses certain functional categories, or more accurately sub-categories, that are not found in the finance survey. They are defined below:

Higher Education,

- *Instructional Employees*--Includes personnel engaged in teaching and related academic research as well as teachers at hospitals and agricultural experiment stations and farms.
- *Other Higher Education Employees*--Includes all noninstructional employees. Noninstructional employees at hospitals and outpatient clinics operated by higher education institutions and serving the general public are excluded from *Higher Education* and reported under the *Hospitals* (code 36) or *Health* (code 32) function, respectively. Likewise, agricultural extension services employees and noninstructional employees at agricultural experiment stations and farms are excluded from Higher Education and reported under the *Other Natural Resources* (code 59) function.

Elementary and Secondary Education,

- *School Instructional Employees*--Includes not only classroom teachers, but also principals, supervisors of instruction, teacher aides, substitute teachers, school librarians, library aides, and guidance personnel.

All Other School System Employees,

- Includes administrative and clerical personnel; plant operation, maintenance, and custodial personnel; cafeteria, bus transportation, health, recreation, student, and all other employees. Exclude contractors and employees of contractors. Report as part-time all student employees and other employees whose hours of work are less than standard full-time work hours.

Police Protection,

- *Police Officers*--Includes personnel with the power of arrest ("sworn" officers).
- *Other Police Protection Employees*

Fire Protection,

- *Firefighters*--Includes personnel trained and/or engaged in fire suppression and prevention.
- *Other Fire Protection Employees*

5.5 Special Topics During Census of Governments

During the quinquennial census of governments, the Bureau frequently collects additional information about public employment.

Data on *Labor Management Relations* provide statistics on state and local employees who belong to employee organizations, governments with a labor relations policy, contractual agreements between governments and employee bargaining units, employees covered by contractual agreements, and employee bargaining units.

Data on *Government Costs for Employee Benefits* provide statistics on state and local government costs for providing selected benefits for their employees, such as Federal Social Security, retirement, unemployment compensation insurance, disability insurance, life insurance, hospital/medical insurance, uniform and equipment allowances, bonuses and cash awards, and other benefits. This report also contains information on the number of current state and local government employees covered by Federal Social Security.

-
1. *The reference period for measuring government employment was October from 1946-1956. In 1957, the reference period was changed to April. However from 1958-1995, the reference period returned to October. Effective with the 1997 Census of Governments, the reference period was changed from October of the calendar year to March of the calendar year. As a result, there was no annual survey of government employment covering the October 1996 period.*

Source: U.S. Census Bureau, Governments Division
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Chart 5A - Functional Categories Applicable to Employment Data

This chart lists all the various functions for classifying public employment data, arranged by the groups used for their publication. Most functions that apply to finance statistics are used also for employment (see Chapter Four for descriptions). Other functions apply only to employment data: these are delimited by an "Y" in Column D (and no function code); see this chapter for descriptions. Finally, some employment functions are consolidations of regular functions

Function Code (A)	Item (B)	Finance and Employment Data (C)	Employment Data Only (D)
GENERAL GOVERNMENT			
Selected Federal Programs:			
06	National Defense and International Relations	N	Y
14	Postal Service	N	Y
02	Space Research and Technology	N	Y
Education Services:			
Education -			
16/18	Institutions of Higher Education	Y	N
	Instructional	N	Y
	Other	N	Y
12	Elementary and Secondary Education	Y	N
	School Instructional	N	Y
	Other School Employees:		
	Administrative and Clerical	N	Y
	Operations and Maintenance	N	Y
	Cafeteria	N	Y
	Bus Transportation	N	Y
	Health and Recreation	N	Y
	Student Employees	N	Y
	Unallocable	N	Y
21	Other Education	Y	N
52	Libraries	Y	N
Social Services and Income Maintenance:			
77/79	Public Welfare	Y	N
36 / 37 / 40	Other (Public) Hospitals	Y	N
28/32	Health	Y	N
22	Social Insurance Administration	Y	N

Transportation:			
44/45	Highways	Y	N
01	Air Transportation (Airports)	Y	N
87	Water Transport and Terminals	Y	N
Public Safety:			
62	Police Protection	Y	N
	Police with Arrest Powers	N	Y
	Other Police	N	Y
24	Fire Protection	Y	N
	Firefighters	N	Y
	Other	N	Y
04/05	Corrections	Y	N
Environment and Housing:			
54-59	Natural Resources	Y	N
61	Parks and Recreation	Y	N
50	Housing and Community Development	Y	N
	Sanitation-		
80	Sewerage	Y	N
81	Solid Waste Management	Y	N
Governmental Administration:			
23	Financial Administration	Y	N
25	Judicial and Legal	Y	N
26/29	Central Staff Services (including Legislative)	Y	N
General Government, NEC:			
Var.	Other and Unallocable (functions not listed elsewhere)	Y	N
LIQUOR STORES (State Governments Only)			
90	Liquor Stores	Y	N
UTILITIES			
91	Water Supply	Y	N
92	Electric Power	Y	N
93	Gas Supply	Y	N
94	Public Mass Transit Systems	Y	N

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Federal, State, and Local Governments

Government Finance and Employment Classification Manual

Chapter 6 - Overview of Government Finance Statistics

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6-A Examples of Accounting Funds and Their Treatment in Census Bureau Statistics on Government Finances

The Census Bureau collects four types of finance data about state and local governments: revenues, expenditures, indebtedness, and cash and securities. Each type is described in detail in the next four chapters. This chapter provides a general overview of government finances, the accounting practices of governments, and how the Bureau's finance statistics relate to the accounting

systems from which they originate.

6.1 Primary Basis of Government Finance Statistics

The primary basis of the finance statistics reported by the Census Bureau relates to all external transactions of a government exclusive of agency, private trust, and investment transactions. The income concept of "revenue," the outgo concept of "expenditure," and the concept of government indebtedness pertain to nearly all accounting funds and accounts and to all boards, commissions, and other agencies of a government, as established using the criteria discussed in Chapter 3. Moreover, these figures are net of any duplicating amounts resulting from transactions between funds or agencies of the same government.

6.11 Four Sectors of Government from a Finance Viewpoint

As described in Section 3.2, the activities of governments are divided into four sectors for Census Bureau purposes. This section provides additional information about these sectors in terms of how they apply to finance statistics.

General Government Sector: General government is comprised of all external transactions except those defined as being in the sectors for Liquor Stores, Utilities, and Insurance Trust. Within the totals of government revenue and expenditure, internal transfers (e.g., interfund transactions) are "netted out." Therefore, "general revenue" and "general expenditure" represent only revenue from external sources and expenditures to individuals or agencies outside the government, and do not directly reflect any "transfer" or "contributions" to or from the utilities, liquor stores, or insurance trust sectors. See Section 6.6 for more information on internal transactions.

Utilities Sector: In the primary classification of government revenue and expenditure, the term "utility" is used to identify certain types of revenue, expenditure, and debt categories. Utility revenue relates only to the revenue from sales of goods or services and by-products to consumers outside the government. Revenue arising from outside other aspects of utility operations is classified as general revenue (e.g., interest earnings). Utility expenditure applies to all expenditures for financing utility facilities, for interest on utility debt, and for operation, maintenance, and other costs involved in producing and selling utility commodities and services to the public (other than noncash transactions like depreciation of assets). Utility revenue and expenditure are reported on a "gross" basis--i.e., without offsetting revenue with its related expenditure or expenditure with its related revenue.

Liquor Stores Sector: Liquor stores revenue relates only to amounts received from sale of goods and associated services or products. Liquor store expenditure relates only to amounts for purchase of goods for resale and for provision, operation, and maintenance of the stores. Any associated government activity, such as licensing and enforcement of liquor laws or collection of liquor taxes, are classified under the general government sector.

Insurance Trust Sector: Insurance trust revenue comprises only (1) retirement and social insurance contributions, including unemployment compensation "taxes" received from employees and other government or private employers, and (2) net earnings on investments set aside to provide income for insurance trusts (see [Note 1](#)). Transfers or contributions from other funds of the same government are not classified as insurance trust revenue but rather are reported under special exhibit categories (see Chapter 11). Insurance trust expenditure comprises only benefit payments and withdrawals of contributions made from retirement and social insurance trust funds. Costs for administering insurance trust systems are classified under the general government sector.

6.2 Accounting Basis

The major source of these finance statistics is the governments' own accounting systems, either directly or through intermediate reporting systems like central state collections.

6.21 Accounting Funds (or Entities)

Governments administer their finances through accounting devices called "funds" (not to be confused with the use of the term "funds" for monies). Funds are established to support specific activities or to attain certain objectives, the most important of which is accountability of public monies. The focus of the government's own reporting system, therefore, is on the transactions and condition of these funds.

In contrast, the Census Bureau public finance statistics are organized to show a government's finances in their entirety, with emphasis on the general government sector and without distinguishing the various accounting funds. In other words, the fund accounting nature of government reports disappears in Census Bureau statistics.

6.22 Cash vs Accrual Basis of Accounting

State and local government accounting reports and records may provide data on a cash, accrual, or modified accrual basis. For a particular government, the basis of reporting may differ among funds. Census Bureau statistics generally adopt whatever basis the government itself uses so long as that basis (1) conforms to generally accepted accounting procedures and (2) is applied consistently from year-to-year. Because of the growing standardization of accounting methods by governments (see below), this means that most finance statistics pertaining to governmental fund types are based on the modified accrual basis; proprietary (enterprise) fund types are based on the full accrual basis; and fiduciary fund types are recognized on the basis consistent with the fund's accounting measurement objective. It should be noted that some governments may still use cash basis accounting because of constitutional provisions or other state law (see [Note 2](#)).

6.23 Generally Accepted Accounting Procedures (GAAP)

A major change in government accounting over the last decade or two has affected greatly the Census Bureau's public finance statistics. This is the adoption of generally accepted accounting procedures (GAAP) under the aegis of the Government Accounting Standards Board (GASB). Previously, the accounting rules for governments were broad enough that they could develop their own unique form of accounting for their finances. Each financial report, for instance, looked different and reported varying degrees of detail.

Now, more governments have adopted the GAAP for their reporting systems which has had a profound effect on the Bureau's data collection efforts. On the one hand, finance data are being recorded by governments in a more consistent fashion. Yet, the products of this system result in a lower level of detail than in the past, forcing the Bureau to rely less on published financial reports and more on internal accounting records of governments (such as computer reports). This has both complicated the work involved and forced the elimination of certain categories of data, especially in the debt and cash and securities area.

6.3 Major Finance Concepts

The collection and use of Census Bureau finance statistics requires an understanding of certain major concepts. Some of these may have different meaning when used in other contexts.

6.31 Statistical Nature of Data

Although the original source of data for these finance statistics are accounting records of governments, the data derived from them are purely statistical in nature and cannot be used as financial statements or to measure a government's fiscal condition. For instance, the difference between a government's total revenue and expenditure cannot be construed to be a "surplus" or "deficit."

6.32 Current Dollars

Finance statistics published by the Bureau are in terms of current dollar amounts--i.e., they have not be adjusted for price and wage changes that may have occurred.

6.33 Noncash Transactions

These finance statistics exclude noncash transactions, such as technical aid, depreciation of fixed assets, payments-in-kind, loan guarantees, and the like.

6.4 Intergovernmental Transactions

A major category of both revenue and expenditure involves intergovernmental transactions. Governments have important fiscal relations among themselves, generally of three types. First, they transfer monies to other governments to enable the receiving government to perform specific public functions or to provide for its general financial support (Type 1). Second, they act as agents for other governments in financial matters (Type 2). And, third, they purchase commodities, property, and services from other governments much as they do from private suppliers (Type 3). **Only the first type of transactions is classified by the Census Bureau as intergovernmental revenue and expenditure.** How each of these three types of intergovernmental transactions is handled is described below.

6.41 Intergovernmental Fiscal Relations (Type 1)

The Census Bureau definition of intergovernmental transactions is limited to monies paid to or received from other governments for performing specific governmental functions or for general financial support, whether the activity is undertaken on behalf of the paying government or whether such funds are regarded as assistance for the support of activities of the receiving government. They

are classified in the general government sector no matter their purpose (including utilities). Examples of Type 1 intergovernmental transactions include the reimbursement of one government by another for tuition costs, hospital care, boarding prisoners, construction of public improvements, etc.; grants in aid; payments-in-lieu-of-taxes, and the like.

Another form of intergovernmental transaction involves the sharing of tax proceeds with other governments, typically by the state government. A portion of the sales taxes, for instance, collected by the state often may be redistributed to the local governments where they were collected. Whenever a government distributes some share of a tax it imposes and collects, its payments are reported as intergovernmental expenditure and the receiving governments' receipts are reported as intergovernmental revenue. As described in Section 6.42, the retention of taxes collected by a government acting as an agent for another is not reported as an intergovernmental transfer.

Generally, loans and advances to other governments are not treated as intergovernmental transactions except for one unique type: "contingent" loans or advances. Similar to grants-in-aid, contingent loans are made by a government to another without any fixed provisions about its repayment. Designed to assist governments in financing public projects, they are used for such purposes as public works, planning advances, housing development, etc. In all these cases, repayment of money advanced depends on certain contingencies or conditions at a later date. Thus, to ensure that these transactions are reported somewhere in the Bureau's classification system, they are reported as intergovernmental revenue and expenditure rather than as a debt transaction (see [Note 3](#)).

Finally, the Census Bureau definition of intergovernmental transactions excludes the sale of marketable securities to other governments (interest bearing or noninterest bearing if the latter have fixed repayment conditions). Instead, they are treated as investment or debt transactions--i.e., as neither revenue nor expenditure.

6.42 Fiscal Agents for Other Governments (Type 2)

Type 2 intergovernmental transactions rarely are classified as intergovernmental revenue or expenditure for Census Bureau purposes.

Governments sometimes act as fiscal agents for other governments. Such relations are excluded from the Bureau's definition of intergovernmental transactions. One common example is the collection and retention of withholdings from employee pay for taxes owed to other governments (such as Federal social security "taxes"). These are treated as an agency transaction and are excluded entirely from the Bureau's statistics (see Section 6.51 below).

Governments also act as fiscal agents to collect taxes that are imposed or authorized by another government. These are reported as taxes by the authorizing government; for the collecting agent they are excluded except for the following: If the collecting government is allowed to retain part of the tax proceeds (e.g., as reimbursement), then that amount is reported as tax revenue by the collecting government. In neither case is the money treated as an intergovernmental transaction.

Thus, if a state government imposes, authorizes, or requires local governments to collect a specific tax and permits the local government to retain all or part of its collections, then this local share is classified as tax revenue of the local government, not as intergovernmental revenue.

This same treatment applies where a state government retains part of a locally-imposed tax or where a local government retains a portion of tax proceeds collected for another local government.

6.43 Purchases from Other Governments (Type 3)

Type 3 intergovernmental services are not classified as intergovernmental revenue or expenditure unless they involve government services (other than utilities).

Governments may purchase property, commodities, and utility services from other governments much as they do from private vendors. Similarly, governments may levy taxes on facilities of other governments in the same manner as on privately-owned facilities. Because a government's records ordinarily do not distinguish between private and governmental purchasers or taxpayers, these types of transactions are not reported as intergovernmental revenue and expenditure in Census Bureau statistics. Instead, they are treated in the same manner as those involving the private sector--e.g., as tax or charge revenue by the receiving government and as direct expenditure by the paying one.

On the other hand, purchases of governmental services (e.g., police and fire protection) from other governments usually are identified as such in a government's records. Thus, reimbursement of one government by another for such services (other than utilities) is reported as an intergovernmental transaction, to the extent such items are identifiable in the governmental records used by the Bureau.

6.44 Netting Out Duplicative Intergovernmental Transactions

Intergovernmental transactions receive special treatment whenever data for individual governments are grouped, or aggregated, for publication purposes. Transactions among governments within the same group are "netted out." For instance, data for all local governments within a state are net of revenue and expenditure between them (i.e., only amounts to and from the Federal and state governments are included). This procedure avoids the duplication that would result if the published data included both the intergovernmental payment made by the one government and the direct expenditure from that money by the receiving government.

6.45 Payments to Other Government Insurance Trust Systems

An important exception to the above involves payment by one government to an insurance trust system administered by another, most commonly public employee-retirement systems. The payment by one government, either on behalf of its employees who are members of the plan or for general financial support, to another government's insurance trust is treated as a current operation expenditure of the paying government (for the function involved) and as an insurance trust revenue of the receiving government, not as intergovernmental transactions.

The purpose of this treatment is to avoid an imbalance between intergovernmental revenue and expenditure. Since intergovernmental revenue and expenditure are "two sides of the same coin," in theory (or a perfect data collection system) the two should always equal. Also, contributions for an insurance trust system are insurance trust revenue so long as they come from outside the administering government. To avoid the imbalance between intergovernmental revenue and expenditure that would result if the payment of the contribution were treated as an intergovernmental expenditure and the receipt were treated as an insurance trust revenue, neither of these transactions is treated as intergovernmental.

6.5 Agency, Private Trust, Investment, and Other Transactions

Government accounting records from which the Census Bureau derives statistics contain a wide variety of fiscal transactions, not all of which fall within the scope of the finance survey. This section discusses those types of transactions that are excluded.

6.51 Agency Transactions

Agency transactions are excluded from financial statistics produced by the Census Bureau.

Agency transactions represent financial activities involving the receipt, holding, and disbursement of monies which a government undertakes for other governments in the capacity of an agent--e.g., transactions undertaken without discretion on the part of the agent government. Generally, monies received from other governments or individuals for transmittal to other governments or individuals are classified as agency receipts, and the corresponding payments as agency disbursements, if the intermediate government has no discretion in determining either the amounts of such payments or the recipients (see [Note 4](#)).

The most common agency transaction involves the collection of taxes for other governments. Often, for example, a county government will collect general property taxes on behalf of all governments levying such taxes within its area. These collections are classified as tax revenue of the final recipient governments (i.e., the ones levying the tax) and are omitted from the finance statistics of the county government (i.e., the collecting agent). Another typical example is the withholding of Federal Social Security taxes from public employees salaries and their disbursement to the Federal Government. Still another type is where the county government acts as an agent of the state government in distributing aid to other local governments within its boundaries.

Census Bureau finance statistics also exclude transactions arising from agreements between the Federal Government and state or local governments whereby the latter agree to serve as agents in transmitting Federal payments to individuals (e.g., various Federal benefit payments to veterans). These are reported as Federal Government direct expenditure and as agency transactions of the state or local government.

6.52 Private Trust Transactions

Private trust transactions are excluded from financial statistics produced by the Census Bureau.

Private trust transactions comprise accounting funds that receive and disburse assets held in trust for a particular individual or corporation, such as when a government assumes the obligation of applying money to a specified use benefitting the private party for whom the fund was established, or when the government holds deposit or other monies pending fulfillment of certain conditions or pending determination of ownership. Essentially, they are funds through which the government acts as a trustee or agent on behalf of private individuals or corporations.

6.53 Investment Transactions

The receipts and payments arising from investment transactions are excluded from Census finance statistics except for any recorded profit or loss when they are sold.

Investment transactions involve the purchase and sale of securities for investment purposes, extension of loans to individuals, and receipts resulting from repayment of such loans. Their exclusion does not apply to purchase and sale of realty or tangible personal property not for investment nor to the extension and repayment of contingent loans and advances to another government.

6.54 Adjustment and Correction Transactions

Census Bureau finance statistics represent transactions that are net of refunds or other correcting adjustments. Adjustment transactions are not reported separately in Census statistics; instead, they reduce or increase amounts reported as revenue and expenditure. The exact treatment of such transactions depends on when the refund or correction occurred--i.e., whether it was in the same fiscal year or a prior fiscal year.

Same fiscal year adjustments: Revenue amounts represent gross collections less any refunds paid out during the same fiscal year. Expenditure amounts represent gross disbursements less any amounts refunded for payments made in the same fiscal year. Also, interest earnings on investments and interest payments on debt are adjusted for accrued interest on securities purchased and on debt obligations issued, respectively.

Prior fiscal year adjustments: The refund of an expenditure made in a prior fiscal year is treated as *Miscellaneous General Revenue* (code U99). The refund of a revenue other than taxes is treated as miscellaneous general expenditure (code E89). Refunds of prior year tax collections are treated as offsets to current year tax collections.

The chart below summarizes the rules for reporting refund and correction adjustments:

		Refund or Correction for Prior Fiscal Year	
Type of data	Refund or Correction In Same Fiscal Year	Taxes	Other
Revenue	Deduct from gross receipts.	Deduct from gross taxes.	Report as expenditure (E89).
Expenditure	Deduct from gross disbursements.	(X)	Report as revenue (U99).
(X) means not applicable.			

6.6 Internal Transfers

In general, the Census Bureau reports revenue and expenditure that originate from or are directed outside the government. Internal transactions within the government are excluded. There are so many variations to this general rule, however, that the topic warrants special consideration.

6.61 Interfund Transactions

As noted above, governments record their financial transactions through accounting devices called "funds." The different funds that account for a government's finances have fiscal transactions with each other as well. These are reported in accounting reports just like those made outside the government. Take, for instance, funds established to record the provision of services or commodities to other agencies of the same government, such as motor pools, central computer centers, central stores, garages, asphalt plants, and the like. In other cases, the general fund may transfer money to a construction (bond) fund or loan money to special revenue fund. The first type of interfund transactions, commonly called intragovernmental service funds, are included in Bureau statistics (see [Section 6.62](#)); the second type are excluded from Census Bureau statistics.

Transfers to Own Utility: A government utility often provides services or commodities to other agencies of the same government. To the extent they are identifiable, these transactions are reported as an expenditure of the activity consuming the utility services (rather than as a utility expenditure) and any corresponding revenue is excluded from utility revenue.

Other Interfund Transactions: Accounting procedures focus on the activities of funds as self-contained entities. Since Census Bureau treats the entire government as a financial entity, its statistics represent a consolidation of accounting funds. To avoid duplicating revenues and expenditures among these funds, the Bureau "nets out" such interfund transactions. Thus, revenues are reported when they "enter" the government for the first time and expenditures are reported when they "leave" the government.

6.62 Intragovernmental Service Funds (Revolving Funds)

Interfund transfers also arise when one department or agency furnishes services or commodities to others on a reimbursable basis. Such services often are reported through intragovernmental service (aka, revolving) funds. These types of internal transfers are included in Census Bureau finance statistics by reporting the payments to intragovernmental service funds as an expenditure of the activity benefitted--i.e., of the agency using the service or commodity. Since the finances of the intragovernmental service funds themselves are not compiled (with the exceptions cited in the next paragraph), then there is no duplication of data. Rather, the financial transactions of the intragovernmental service funds are "functionalized" according to the activities using its services or commodities. Unallocable amounts are reported as expenditures "not elsewhere classified."

As a general rule, the financial activities of intragovernmental service funds themselves are excluded from Census Bureau statistics since they are, in effect, reported with the activity paying for the service or commodity. However, certain financial transactions of such funds, primarily those that occur with those outside the government, are included in Census Bureau data on revenue and expenditure. These consist of:

- The sale of surplus vehicles or other items to outsiders are reported as revenues.
- Intergovernmental grants directly from another government--i.e., those not passing through another fund of the government--also are reported as revenue.
- Major capital outlays of intragovernmental service funds should be double-coded as a capital outlay expenditure and as an offset to current operations expenditure. If known, they are recorded under the applicable function. (For instance, major purchase of police cars by a motor pool fund should be double-coded as K62 and as a deduction to E62). If the function is unknown, they are reported under *Other and Unallocable*, code 89. The purpose of this practice is to avoid understating a government's capital outlays.
- Total salaries and wages paid during the fiscal year are included in the exhibit code, ZOO.

6.63 Interdepartmental Charges

As government financial management systems have become more sophisticated so have they grown more complicated. Certain internal transfers involving services provided to other departments no longer occur in special funds but are built into the regular accounts through a method of additions and subtractions.

Agencies often provide services to other departments on a reimbursable basis. Traditional ones, like motor pools or computer services, generally operate through intragovernmental service funds. Less obvious are legal offices, personnel and administrative departments, or even staff in functional agencies like highways.

Some governments' accounting systems report the finances for these services as expenditure of the activity receiving the service and as deductions to expenditures of the agency providing the service. The Bureau reports expenditures as shown in these reports without modification. It should be noted that such systems may understate activities, such as government administration, that are service providers to other departments.

6.7 Miscellaneous Topics

This section covers miscellaneous financial transactions and how they are reported in Bureau statistics:

6.71 Suspense Transactions

Suspended receipts and expenditures are not classified as either revenue or expenditure. Their treatment depends on the resolution of the dispute creating the suspense transaction.

Suspense transactions arise when a government's receipts or expenditures are held in "suspense" until the resolution of the condition or event that halted the transaction. For instance, taxes paid under protest are a common type of suspense transaction. If the situation is resolved in the government's favor, then the receipt or expenditure is recorded in that period. If the situation is not resolved in the government's favor, then the transaction is never reported for Census Bureau purposes.

6.72 Capital and Operating Leases

An increasingly popular finance mechanism, especially for capital outlays, is the use of operating and capital leases. The latter often replace the more traditional method of funding capital projects by issuing bonded debt.

Leases are treated in the Census Bureau classification system as follows:

- Effective with fiscal year 1987-88 data, payments on capital leases are treated as capital outlay expenditure, either for the

purchase of land and existing structures ("G" code) or for purchase of equipment ("K" code) depending on the situation. These include payments representing both principal and interest, which may be separate in a government's fiscal report. Examples include lease-purchase agreements, installment purchase contracts, and capitalized leases. Prior to fiscal year 1987-88, these payments were classed as current operations. The present treatment recognizes capital leases as a type of "pay-as-you-go" funding technique.

- Payments on operating leases are treated as current operations expenditure ("E" code). This represents no change in classification.
- Capital and operating leases are not treated as debt for Census Bureau purposes even if shown as liabilities in a government's fiscal report or debt schedule.

6.73 Anomalies of Government Finance Statistics

The financial classification system described above has resulted in a few anomalies which deserve mentioning.

- All intergovernmental revenue is, by definition, included in the general government sector, including the utility intergovernmental codes first used in the fiscal year 1987-88 finance survey. Utility disbursements from these monies, however, are reported in the utilities sector.
- Insurance trust systems often hold for investment purposes securities issued by their own government. Since these types of transactions are generally not identified in a government's records, the interest paid by the government for such securities is reported as interest expenditure (e.g., at I89) and the interest received by the insurance trust system is reported as earnings on investments. (The exception is the interest earnings of Federal Government insurance trusts since all their investments are in U.S. securities.)

6.74 Exhibit Statistics

As described above, the primary focus of Census Bureau finance statistics is the government as a whole. The four sectors of government--general government, utilities, liquor stores, and insurance trust--are additive pieces in arriving at a government's total financial activity. By definition, transfers or contributions among these sectors are excluded from Census Bureau statistics. Moreover, certain features of a government finances cannot be explained by the basic statistics because the data do not "fit" into the regular classification system.

To provide additional data that fall outside the scope of the regular classification schema, the Bureau collects "exhibit statistics." These concern total salaries and wages for the fiscal year; transactions of state liquor control systems and lottery operations; more complete data on insurance trusts, especially public employee retirement systems, including transactions with the other sectors; and special education-only data. These exhibit statistics treat the liquor store and insurance trust sectors as distinct entities, including financial transactions conducted with the parent government.

For more information on exhibit statistics, see Chapter 11 (insurance trust systems) and Chapter 12 (liquor store and lottery exhibits).

1. *The substantial amount of interest paid by the U.S. Treasury to Federal insurance trust systems (which have all their reserves invested in Federal securities) is excluded from Federal insurance trust revenue since it is an intragovernmental transfer. The principle of eliminating these interfund transactions, however, is not followed in the case of interest paid by a state or local government on any of its own securities held as investments by insurance trust funds it administers--mainly because of the difficulty of identifying such transactions. [citation](#).*
2. *The "cash" basis of accounting, now rare in its pure form, reflects actual cash receipts and outlays during the year. The "accrual" basis reports revenue when it is first earned and measurable (e.g., tax bills are sent) and expenditures when they are incurred. The "modified accrual" basis, on the other hand, recognizes revenues when they become available and measurable while expenditures are recognized when their fund liability is incurred. [citation](#).*
3. *Unlike "regular" loans to other governments, contingent loans are not reported as debt transactions for Census Bureau purposes. [citation](#).*
4. *The "pass-through" of Federal aid through the state governments to local governments, however, is treated as regular finance activities since the state usually has discretionary authority over distribution of the funds. [citation](#).*

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Chart 6-A - Examples of Accounting Funds and Their Treatment in Census Bureau Statistics on Government Finances

This chart lists the most common types of accounting funds found in GASB financial reports and describes whether their finances are reported for Census Bureau purposes.

Type of GASB Accounting Fund:	Classify its finances for census statistics?
Agency	Varies according to exact fund involved
Bond	Yes
Capital Projects	Yes
Debt service	Yes
Enterprise	Yes
Expendable Trust	Yes
Fiduciary	Varies according to exact fund involved
General	Yes
General fixed assets accounts	No*
General long-term debt accounts	No*
Internal service	No
Intragovernmental service	No
Nonexpendable trust	Varies according to exact fund involved
Pension trust	Yes#
Self-insurance	Yes
Sinking	Yes
Special revenue	Yes
Trust and agency	Varies according to exact fund involved

* These are not true accounting funds; rather, they are special displays that may contain data that are useful for Census Bureau purposes (especially the general long-term debt accounts).

Cash and security holdings for these funds are obtained from a separate mail canvass survey.

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Chapter 7 - Revenue

CHAPTER 7. REVENUE

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Descriptions of Insurance Trust Revenue Categories

This chapter explores the various types of revenue sources available to governments and how they are classified for Census Bureau purposes.

7.1 Revenue Definition

Revenue includes all amounts of money received by a government from external sources during its fiscal year (i.e., those originating "outside the government"), net of refunds and other correcting transactions, other than issuance of debt, sale of investments, and agency or private trust transactions. Under this definition, revenue excludes amounts transferred from other funds or agencies of the same government.

Revenue comprises amounts received by all agencies, boards, commissions, or other organizations categorized as dependent on the government concerned (see Chapter 3). Stated in terms of the accounting procedures from which these data originate, revenue covers receipts from all accounting funds of a government, other than intragovernmental service (revolving), agency, and private trust funds.

Revenue of business-type activities of governments (utilities and other commercial or auxiliary enterprises) is reported on a gross basis. That is, related expenditures are not deducted from their revenues to derive net revenue amounts (see [Note 1](#)).

The following types of receipts are excluded from revenue:

- Taxes and other amounts paid under protest and held in suspense accounts subject to possible refund. Such amounts are not reported as revenue unless and until the protest is decided in the government's favor (see Section 6.71 on Suspense Transactions).
- Proceeds from borrowing, whether short- or long-term, except contingent loans and advances which are reported as intergovernmental revenues (see Section 6.41).
- Recoveries or refunds of amounts spent in the same fiscal year, which are deducted from expenditures (see Section 6.54).
- Proceeds from the sale of investments and the repayment of loans, except for contingent loans as mentioned above. Any recorded profit or loss from the sale of investments, however, is reported as revenue or expenditure, based on the situation.
- Transfers from agencies or funds of the same government (see Section 6.6).
- Agency or private trust transactions, where the government is acting on behalf of others (see Section 6.5).
- Noncash transactions, such as receipt of technical services, commodities, property, noncash gifts or bequests, and other "receipts-in-kind."

Government revenues are categorized according to the nature of their source. All revenue falls into one of the four sectors of government described in Chapter 3.

7.11 Refunds and Correcting Transactions

Revenue data are adjusted for refunds and other correcting transactions. The rules for refunds of taxes are different than those for other revenues. See Section 6.54 for details.

7.2 General Revenue

General revenue comprises all revenue except that classified as liquor store, utility, or insurance trust revenue. Generally, the basis for this distinction is not the fund or administrative unit established to account for and control a particular activity, but rather the nature of the revenue source involved.

Within general revenue are four main categories: taxes, intergovernmental revenue, current charges, and miscellaneous general revenue. Each is described in detail below.

7.21 Taxes (and the Visibility Test)

Taxes are compulsory contributions exacted by a government for public purposes, other than for employee and employer assessments and contributions to finance retirement and social insurance trust systems and for special assessments to pay capital improvements. Tax revenue comprises gross amounts collected (including interest and penalties) minus amounts paid under protest and amounts refunded during the same period. It consists of all taxes imposed by a government whether the government collects the taxes itself or relies on another government to act as its collection agent (see below).

The visibility test. One important feature of tax revenue is the need to pass a "visibility test." That is, the tax levy must be visible to the taxpayer as being a tax and not buried under the guise of another revenue. Take, for instance, a tax on utility services provided by the government levying the tax. If the utility bill does not itemize the tax but incorporates it into its user charge rate (therefore being invisible to the customer as a tax), then that so-called "tax" is reported as a utility revenue for Census Bureau purposes.

Assignment of tax revenue. The classification of tax revenue sometimes gives rise to the issue of which government should be credited with the tax. This situation occurs whenever one government collects taxes imposed by another.

In determining the assignment of taxes, the Bureau gives primary consideration to the government that actually imposes the tax and usually credits that government with the tax collection. The government imposing a tax is the jurisdiction whose governing body adopts the legislation or ordinance specifying the type of tax, scope, and rate and requiring its payment. Generally, if another government collects a tax for the levying unit, then that government is considered to be acting as a collecting agent and is credited only with any amount it retains as reimbursement for administration or other costs. These guidelines apply to all taxes, whether levied under general municipal powers, charter powers, or specific state legislative authority.

A locally-imposed tax whose ordinance or statutory authorization specifies a distribution of funds to other jurisdictions (either mandatory or optional) is credited to the imposing government; payments to the other units are treated as intergovernmental transfers. Taxes adopted by a government in response to requests from other jurisdictions who may then share in the proceeds also are credited to the imposing government, the distribution being treated as intergovernmental transfers.

State government provisions also affect the assignment and classification of local taxes. A state-mandated tax required to be levied

by a local government is credited to the local government imposing the tax. Similarly, that portion of a state-enacted tax which is locally collected and retained is credited as a tax of the collecting agency; if there is a mandatory distribution to other local governments of the taxes collected, each of the participating governments is credited with the amounts received as tax revenue. On the other hand, if there is a voluntary sharing of funds, these transactions are classified as intergovernmental transfers. State or local government legislation which provides that the imposing government waive credit for part or all of the amounts transferred to other jurisdictions does not alter these guidelines.

The examples below illustrate the various types of arrangements and how they are handled in this classification scheme:

- For a state government, local collection of state-imposed taxes is classified as state tax revenue*.
- State government distribution of its tax proceeds to local governments (e.g., on a formula basis) is treated as intergovernmental expenditure of the state and as intergovernmental revenue of the local governments. This is true even for amounts designated as the "local share" of state-imposed taxes so long as the tax proceeds are collected by the state or transferred to the state by local government collection agents before their distribution.
- On the other hand, if the state collects a tax imposed by local governments, the collection and distribution to the imposing local governments is treated as an agency transaction; that is, the receipts are reported entirely as tax revenue of the local governments and not as either a state tax or state intergovernmental expenditure*.
- Proceeds from taxes imposed by one local government but collected for it by another are reported as tax revenue of the imposing government, not the collecting one*.
- In some cases a state government mandates that a specific tax be imposed by local governments, sets a tax rate, and mandates how the proceeds from the tax are to be redistributed locally. Such tax revenue is classified as a state tax with subsequent intergovernmental payments to the local governments receiving the revenue. This type of situation occurs where a state mandates countywide levies for local schools, for example. The proceeds are redistributed to local schools in a manner designed to equalize educational spending, but without regard to the county wherein the tax is originally collected.

* Monies retained as a collection fee, however, are reported as tax revenue of the collecting government.

Refunds of taxes. Refunds for taxes originally paid in either the current or prior fiscal years are deducted from gross collections in the same year refunded. Discounts to taxpayers for prompt payment or for collecting consumer taxes also are deducted from gross tax revenue. The cost of collecting and administering taxes, however, is reported as an expenditure (for *Financial Administration*, code 23), not as an offset to taxes.

Taxes on government utilities. Taxes are often imposed on publicly-owned utilities as on private ones. These amounts are reported as tax revenue for Census Bureau purposes. Payments-in-lieu-of-taxes from a utility operated by another government, however, are treated as intergovernmental revenue. (Payments-in-lieu-of-taxes from a private utility are reported under *Miscellaneous General Revenue*, NEC, code U99.) Both taxes and payments-in-lieu-of-taxes received by a government from a utility which it operates are treated as an interfund transfer and are not reported as either revenue or utility expenditure.

Taxes are classified according to the type of tax imposed. Unlike most other finance statistics, they are not categorized along any functional lines.

7.22 Intergovernmental Revenue

Intergovernmental revenue comprises monies from other governments, including grants, shared taxes, and contingent loans and advances for support of particular functions or for general financial support; any significant and identifiable amounts received as reimbursement for performance of governmental services for other governments; and any other form of revenue representing the sharing by other governments in the financing of activities administered by the receiving government. All intergovernmental revenue is reported in the general government sector, even if it is used to support activities in other sectors (such as utilities).

Intergovernmental revenue excludes amounts received from the sale of property, commodities, and utility services to other governments (which are reported in different revenue categories). It also excludes amounts received from other governments as the employer share or for support of public employee retirement or other insurance trust funds of the recipient government, which are treated as insurance trust revenue (see Section 6.45).

Intergovernmental revenue is classified by function and by the level of government where it originated (i.e., Federal, state, or local). The transfer of Federal aid through the state government is reported as intergovernmental revenue from the state at the local level.

7.23 Current Charges

This category comprises charges imposed for providing current services or for the sale of products in connection with general government activities. Amounts designated as current charges are reported on a gross basis without offsetting the cost to produce or

buy the commodities or services sold. Utility service charges are excluded here and reported under *Utility Revenue*.

For the Federal Government, this category included revenue from premiums related to non-social insurance programs such as crop and farm mortgage insurance, home mortgage insurance, and the like.

7.24 Miscellaneous General Revenue

This category comprises all other general revenue of governments from their own sources (i.e., other than liquor store, utility, and insurance trust revenue).

A classification change effective with 1987-88 data had a major effect on this category. Interest revenue necessary to pay the interest expenditure on all public debt for private purposes is now reported under *Interest Earnings*, code U20. Previously, this treatment was limited to mortgage revenue bonded debt and was classified under *Rents*, code U40.

7.3 Liquor Store Revenue

Liquor store revenue comprises only receipts from sales and associated services or products of liquor stores owned and operated by state and local governments. It excludes any application of general revenue for liquor store operations as well as receipts from licenses or other liquor taxes collected by liquor stores or systems (including general sales tax collections). All taxes collected through liquor store operations are classified as tax revenue.

7.4 Utility Revenue

Utility revenue comprises receipts from sales and directly related services and by-products of the four types of state and local government utilities recognized by the Census Bureau: water supply, electric power, gas supply, and public mass transit systems. Utility revenue is reported on a gross amount without deducting its related expenditures.

Utility revenue excludes any identifiable amounts received from sales to the parent government. Assessments or contributions of utility employees that are received by public employee retirement systems are classified as insurance trust revenue.

Utility revenue also does not reflect any application of general revenue to utility purposes nor does it include any of the following receipts even when received by utility agencies or funds: interest on investments; rents from leases and other earnings from nonoperating property; grants, shared taxes, or any other form of intergovernmental aid (not to be confused with sales to other governments as customers); taxes imposed by public utilities; and special assessments for utility capital improvements. These are classified in other revenue categories.

Utility revenue includes contributions from other governments for construction of a joint utility project ("payments-in-aid of construction") or for debt service of a utility consortium IF the contributions are treated as part of the utility's basic rate structure. (These situations generally arise when a government's electric power utility is a major provider of electricity to other utilities who redistribute it to the ultimate consumers.) If not, then the revenue is reported under intergovernmental revenue.

Utility revenue is categorized according to the type of utility involved.

7.41 Intergovernmental Revenue Codes for Utilities

Effective with fiscal year 1987-88 data, the Bureau created intergovernmental revenue codes for utilities. Despite the fact that these categories possess utility function codes (B91, C92, D93, etc.), they are classified as general revenues. Note that these categories are used to record intergovernmental transactions that were being reported previously under other intergovernmental revenue codes (i.e., B47, B89, C47, C89, D47, or D89).

Sale of utility services or commodities to other governments continues to be recorded as a utility revenue (i.e., A91, A92, A93, or A94).

7.5 Insurance Trust Revenue

Insurance trust revenue consists of contributions distinctively imposed for the support of public employee retirement and social insurance systems plus net earnings on their investment assets. Insurance trust revenue excludes (as interfund transfers) contributions from the government which administers the system, whether they are paid on behalf of its employees covered by the plan or for supplemental support (see [Note 2](#)). Also excluded from insurance trust revenue and classified as general revenue are tax receipts credited directly to insurance trust funds and intergovernmental aid, such as grants and shared taxes for support of insurance trust activities (see [Note 3](#)). Excluded entirely as revenue (insurance trust or general) are proceeds from borrowing for insurance

trust purposes.

Insurance trust revenue is classified according to the major types of insurance trust systems recognized by the Census Bureau and by type of receipt (contribution or investment earnings).

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1. Exception is **Net Lottery Revenue** (code U95), for which the costs of prizes are deducted from gross receipts. See Section 12.2 for details. [citation](#).
 2. Such contributions by the administering government, however, are recorded under special exhibit codes and included in insurance trust revenue when data are published solely for insurance trust systems. See Chapter 11 for more information on these exhibit codes. [citation](#).
 3. On the other hand, funds from other governments which represent the latter's employer share of contributions to an insurance trust system to which their employees are members are classified as insurance trust revenue. [citation](#).

Source: U.S. Census Bureau, Governments Division

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Federal, State, and Local Governments

Government Finance and Employment Classification Manual

Description of Tax Categories

Compulsory contributions exacted by a government for public purposes, other than from special assessments for capital improvements and from employee and employer contributions or "taxes" for retirement and social insurance systems.

Comprises amounts received (including interest and penalties) from taxes (1) imposed by a government and collected by that government or (2) collected on its behalf by another government serving as its agent.

Excludes protested amounts and discounts; special assessments for property improvements (use code U01); compulsory contributions to social insurance systems even if labeled a tax--e.g., Federal Social Security tax, unemployment insurance and workers' compensation payroll taxes, etc. (report at appropriate Insurance Trust Revenue code); taxes collected by a government as an agent for another government which actually imposed the tax (agency transaction) except amounts retained as a fee or shared tax.

Refunds of taxes paid are deducted from gross tax receipts even if they were reported as tax revenue in a prior fiscal year.

See Section 7.21 for more detailed background information on tax revenue.

CATEGORY: Property Taxes

Taxes imposed on ownership of property and measured by its value.

Code: T01

ITEM: Property Taxes

Includes:

General property taxes, relating to property as a whole, taxed at a single rate or at classified rates according to the class of property. Property refers to real property (e.g., land and structures) as well as personal property; personal property can be either tangible (e.g., automobiles and boats) or intangible (e.g., bank accounts and stocks and bonds).

Special property taxes, levied on selected types of property (e.g., oil and gas properties, house trailers, motor vehicles, and intangibles) and subject to rates not directly related to general property tax rates.

Taxes based on income produced by property as a measure of its value on the assessment date.

Penalties and interest on delinquent property taxes; proceeds of tax sales and tax redemptions, up to the amount of taxes due plus penalties and interest (report any excess receipts as follows: report amounts retained by the taxing government at *Miscellaneous General Revenue, NEC*, code U99, and exclude any amounts held for or returned to original property owner(s)).

For governments collecting taxes as agents for another, includes any commissions, fees, or other items representing collection expenses retained from tax proceeds.

Excludes:

Discounts to taxpayers for prompt payment of their tax bill.

Code: T10

ITEM: Alcoholic Beverages

Includes: Taxes on sale of alcoholic beverages, whether collected through government-operated liquor stores or through private outlets.

Code: T11

ITEM: Amusements

Includes: Taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

Code: T12

ITEM: Insurance Premiums

Includes: Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

Code: T13

ITEM: Motor Fuels

Includes: Taxes on gasoline, diesel oil, aviation fuel, "gasohol", and any other fuels used in motor vehicles or aircraft.

Excludes: Taxes on sale of fuels other than motor fuels--e.g., for heating, lighting, cooking, etc. (report at *Other Selective Sales Taxes*, code T19); and refunds of fuel taxes (deduct from gross tax proceeds).

Code: T14

ITEM: Pari-mutuels

Includes: Taxes measured by amounts wagered or bet on horse-racing, dog racing, jai-lai, etc., including "breakage" collected by the government.

Excludes: Race track licenses not based on amounts wagered (report at *Amusement License Taxes*, code T21); sales taxes on race track admissions (use code T11).

Code: T15

ITEM: Public Utilities

Includes: Taxes imposed distinctively on public utilities, both privately- and publicly-owned, such as public passenger and freight transportation companies, telephone, telegraph, and light and power, and others; and measured by gross receipts, gross earnings, or units of service sold, either as a direct tax on consumers or as a percentage of gross receipts of utility.

Excludes: Payments-in-lieu-of-taxes from utilities operated by other governments (report at *Intergovernmental Revenue*); any tax or payment-in-lieu-of-taxes imposed on a government's own utility gross receipts (interfund transfer); taxes levied on such companies on any other basis (report at appropriate tax related to the type of measurement concerned).

Notes: Report here taxes imposed by a government on its own utility if they are billed directly to consumers on a percentage or flat rate base and are clearly visible to the consumer as a tax separate from the utility charges. Do not include taxes on the gross receipts of its own utilities.

Code: T16 **ITEM: Tobacco Products**

Includes: Taxes on tobacco products and synthetic cigars and cigarettes, including related products like cigarette tubes and paper.

Code: T19 **ITEM: Other Selective Sales and Gross Receipts Taxes**

Includes: Taxes on specific commodities, businesses, or services not reported separately above (e.g., on contractors, lodging, lubricating oil, fuels other than motor fuel, motor vehicles, meals, soft drinks, margarine, etc.).

CATEGORY: License Taxes

Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege. Can be levied at a flat rate or by such bases as capital stock or surplus, number of business units, or capacity. Generally, includes taxes on property levied on some basis other than assessed value (e.g., on corporate stock or bank deposits). Also includes "fees" related to licensing activities as well as license taxes producing substantial revenues.

Excludes taxes measured directly by transactions, by gross or net income and receipts, or by value of property, except those with only minor rates (report at appropriate tax code related to the type of measurement concerned).

Code: T20 **ITEM: Alcoholic Beverages**

Includes: Licenses for manufacturing, importing, wholesaling, and retailing of alcoholic beverages.

Excludes: Taxes based on volume or value of transactions (report at *Alcoholic Beverage Sales Taxes*, code T10) or on assessed value of property (report at *Property Taxes*, code T01); and Federal customs duties on alcoholic beverage imports (use code T08).

Code: T21 **ITEM: Amusements**

Includes: Licenses on amusement businesses generally and on specific types of amusement enterprises or devices (e.g., race tracks, movie theaters, athletic events, pinball and video game machines, etc.).

Excludes: "Licenses" based on value or number of admissions (report at *Amusements Sales Taxes*, code T11), on amount of wagers (report at *Pari-mutuels Sales Taxes*, code T14), or on gross or net income and receipts (use code T11).

Code: T22 **ITEM: Corporations in General**

Includes: Franchise license taxes; organization, filing and entrance fees; taxes on property measured by amount of corporate stock, debt, or other basis besides assessed value of property; and other licenses applicable with few, specified exceptions to all corporations.

Excludes: Taxes on corporations based on value of property (use code T01), on net income (report at *Corporation Net Income Taxes*, code T41), or on gross receipts from sales, other than at minor rates (use code T09); and taxes distinctively imposed on particular kinds of businesses, such as public utilities, insurance companies, etc. (report at appropriate *Selective Sales Tax*, codes T10-T19).

Code: T23 **ITEM: Hunting and Fishing**

Includes: Licenses for commercial and noncommercial hunting and fishing; and shipping permits.

Code: T24 **ITEM: Motor Vehicles**

Includes: Licenses imposed on owners or operators of motor vehicles for the right to use public highways, such as fees for title registration, license plates, vehicle inspection, vehicle mileage and weight taxes on motor carriers, highway use taxes, and off-highway fees.

Excludes: Personal property taxes on motor vehicles (use code T01); sales or gross receipts taxes on the sale of motor vehicles (use code T09); taxes on motor carriers based on assessed value of property (use code T01), gross receipts (use code T09), net income (use code T41); and other taxes on the business of motor transport (use code T28).

Code: T25 **ITEM: Motor Vehicle Operators**

Includes: Licenses for the privilege of driving motor vehicles, both commercial and private.

Code: T27 **ITEM: Public Utilities**

Includes: Licenses distinctively imposed on public utilities, whether privately- or publicly-owned, such as passenger and freight transportation companies; telephone, telegraph, and light and power companies; and others.

Excludes: Taxes measured by gross or net income, units of service sold, value of property (report previous items at appropriate tax code related to the type of measurement concerned); and payments-in-lieu-of-taxes received from other government-owned utilities (report at *Intergovernmental Revenue*).

Code: T28 **ITEM: Occupation and Businesses, NEC**

Includes: Licenses (including examination and inspection fees) required of persons engaged in particular professions, trades, or occupations; taxes on insurance companies based on value of their policies; such taxes on businesses not elsewhere classified; and charges or fees relating to the inspection and marketing of commodities (e.g., seed, feed, fertilizer, gasoline, oil, citrus fruit, etc.).

Code: T29 **ITEM: Other License Taxes**

Includes: Licenses not listed separately above (e.g., animal licenses including "per head" levies on livestock, health permits, marriage licenses, building and equipment permits, individual permits to purchase liquor, registration fees on aircraft and pleasure boats, and other nonbusiness privileges).

CATEGORY: Income Taxes

Taxes levied on the gross income of individuals or on the net income of corporations and businesses (i.e., after allowable deductions).

Deduct refunds of taxes from gross collections even if they were recorded as tax revenue in a previous fiscal year.

Code: T40	ITEM: Individual Income Taxes
Includes:	Taxes on individuals measured by net income and taxes on special types of income (e.g., interest, dividends, income from intangible property, etc.).
Excludes:	Taxes using income from intangible property as a measure of its value as of assessment date (report at <i>Property Taxes</i> , code T01); income taxes on unincorporated businesses (report at <i>Corporation Net Income</i> , code T41); payroll taxes to finance insurance trusts programs, such as Social Security taxes (report at appropriate <i>Insurance Trust Revenue</i> code); and city gross earnings taxes (report at <i>Taxes, NEC</i> , code T99).
Notes:	Includes combined individual and corporation income taxes where proceeds cannot be separated.

Code: T41	ITEM: Corporation Net Income Taxes
Includes:	Taxes on corporations and unincorporated businesses (when taxed separately from individual income), measured by net income, whether on corporations in general or on specific kinds of corporations, such as financial institutions.
Excludes:	Income taxes on gross income or receipts of corporations (report at <i>Sales and Gross Receipts Taxes</i> , codes T09-T19); and combined corporation and individual income taxes not separable by type (use code T40).
Notes:	Although such taxes may be called "license" or "franchise" taxes, they are classified here if measured by net income.

CATEGORY: Other Taxes

Code: T50	ITEM: Death and Gift Taxes
Includes:	Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift (e.g., inheritance and estate taxes).
Code: T51	ITEM: Documentary and Stock Transfer Taxes
Includes:	Taxes on the recording, registration, and transfer of documents, such as mortgages, deeds, and securities.
Excludes:	Taxes on recording or transfer of motor vehicle titles (report at <i>Motor Vehicle Licenses</i> , code T24).
Code: T53	ITEM: Severance Taxes

Includes: Taxes imposed distinctively on removal (severance) of natural resources (e.g., oil, gas, coal, other minerals, timber, fish, etc.) from land or water and measured by the value or quantity of products removed or sold.

Code: T99 **ITEM: Taxes, NEC**

Includes: Taxes not listed separately or provided for in categories above, such as taxes on land at a specified rate per acre (rather than on assessed value).

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

CODE	TYPE OF TAX	General Purpose Governments					
		Federal	State	DC	Large city-county	Other local	Special District
T01	Property Taxes	N	Y	Y	Y	Y	Y
---Sales and Gross Receipts Taxes:							
T08	Federal Customs Duties	Y	N	N	N	N	N
T09	General Sales and Gross Receipts Taxes	N	Y	Y	Y	Y	Y
---Selective Sales Taxes:							
T10	Alcoholic Beverages	Y	Y	Y	Y	Y	Y
T11	Amusements	N	Y	Y	N	N	N
T12	Insurance Premiums	N	Y	Y	N	N	N
T13	Motor Fuels	Y	Y	Y	Y	Y	Y
T14	Pari-mutuels	N	Y	N	N	N	N
T15	Public Utilities	Y	Y	Y	Y	Y	Y
T16	Tobacco Products	Y	Y	Y	Y	Y	Y
T19	Other	Y	Y	Y	Y	Y	Y
---License Taxes:							
T20	Alcoholic Beverages	N	Y	Y	N	N	N
T21	Amusements	N	Y	Y	N	N	N
T22	Corporations in General	N	Y	Y	N	N	N
T23	Hunting and Fishing	N	Y	Y	N	N	N
T24	Motor Vehicles	N	Y	Y	Y	Y	N
T25	Motor Vehicle Operators	N	Y	Y	N	N	N
T27	Public Utilities	N	Y	Y	N	N	N
T28	Occupation and Business, NEC	N	Y	Y	N	N	N
T29	Other	N	Y	Y	N	N	N
---Income Taxes:							
T40	Individual Income	Y	Y	Y	Y	Y	N
T41	Corporation Net Income	Y	Y	Y	Y	N	N

---Other Taxes:							
T50	Death and Gift	Y	Y	Y	N	N	N
T51	Documentary & Stock Transfer	N	Y	Y	N	N	N
T53	Severance	N	Y	N	N	N	N
T99	Taxes, NEC	Y	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not collected (N) for that type.

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Federal, State, and Local Governments

Government Finance and Employment Classification Manual

Descriptions of Intergovernmental Revenue Categories

Amounts received from other governments for use in performing specific functions, for general financial assistance, or as share of tax proceeds.

Comprises grants-in-aid; shared taxes; payments-in-lieu-of-taxes on public property exempt from taxation; contingent loans and advances (see Section 6.41 for discussion of contingent transactions); significant and identifiable reimbursements from other governments for performing governmental functions; and any aid from other governments representing their share of the costs to finance activities administered by the receiving government.

Excludes amounts received from sale of buildings, property or commodities (report at appropriate Miscellaneous General Revenue code); charges for utility services to other governments (report at appropriate Utility Revenue code); retention of taxes collected on behalf of another government which actually imposed the tax (report at appropriate Tax code); and transactions between governments involving marketable securities or debt instruments (nonrevenues except for earnings, reported at code U20).

Also excludes contributions from other governments for employee retirement and other insurance trust funds (report at appropriate Insurance Trust Revenue code) and payments-in-lieu-of-taxes from private organizations like private colleges (report at Miscellaneous General Revenues, NEC, code U99).

All intergovernmental revenue, regardless of its uses, is classified as general revenue. Thus, the intergovernmental revenue codes for utilities that were added to the classification system effective with fiscal year 1988 data are treated as general revenue.

Intergovernmental revenue is classified two ways: (1) by the type of government from which the money is received, and (2) by its purpose or function (Table 4-1 in Chapter 4 shows the functional categories that relate to the codes below).

See Section 7.22 for more detailed information on intergovernmental revenue.

CATEGORY: Intergovernmental Revenue from the Federal Government

Amounts received directly from the Federal Government. For states includes Federal grants and aid, payments-in-lieu-of-taxes on Federal property, reimbursements for state activities, and revenue received but later transmitted through the state to local governments. For locals includes only direct aid from the Federal Government. (Report Federal grants channeled through the states as Intergovernmental Revenue from State Governments at the local government level.)

Excludes amounts received by state governments which are distributed to individuals without discretion as to how they are disbursed (e.g., certain veterans benefits); rental or sale of buildings, property, or commodities to the Federal Government (report at appropriate General Charges or Miscellaneous General Revenue code); taxes on Federal property (report at Property Taxes, code T01); and proceeds from sale, liquidation, or earnings of Federal securities (nonrevenues except for earnings, reported at U20).

Also excludes charges for utility services to Federal Government (report at appropriate Utility Revenue code); payments-in-lieu-of-taxes from independent special district housing authorities even though they may be designated locally as "Federal" agencies (report at Intergovernmental Revenue from Local Governments); and value of noncash assistance (e.g., gifts of food, property, land, etc.).

Includes: Federal aid distributed from the Federal Highway Trust or other funds for approved projects and for highway safety.

Excludes: Federal grants for urban mass transit (use code B94).

Code: B50 **ITEM: Housing and Community Development**

Includes: Federal aid for construction or operation of public housing; rent subsidy programs (e.g., "Section 8" funds); and rural, urban, and community development.

SUB-CATEGORY: Natural Resources

Code: B54 **ITEM: Agriculture**

Includes: Federal aid for agricultural experiment stations and extension services; inspection of meat, poultry, and other agricultural products; and agricultural research.

Excludes: Federal grants for school nutrition and milk programs (use code C21); special supplemental food program, or WIC (use code B42); food stamp program (use code B79); and value of food commodities distributed to states (nonrevenues).

Code: B59 **ITEM: Other Natural Resources**

Includes: Federal aid for forests and grasslands; soil, water, and energy conservation; flood prevention and drainage; fish and wildlife management; and mine reclamation and safety.

Excludes: Federal aid for parks and recreation and shared revenue from national forests, grazing lands, mineral leasing, flood control lands, etc. (use code B89 for both).

Code: B79 **ITEM: Public Welfare**

Includes: Federal aid for categorical programs (Aid to Families with Dependent Children, or AFDC); medical assistance programs (Medicaid) even if received by a public hospital; care in nursing homes not associated with hospitals; food stamp administration; child welfare services; low-income energy assistance; social and community services block grants; refugee assistance; work incentives program (WIN); and related administration.

Excludes: Federal aid for school nutrition and milk programs (use code C21) and special supplemental food program, or WIC (use code B42).

Code: B80 **ITEM: Sewerage**

Includes: Federal aid for construction, operation, and maintenance plants, water pollution control facilities, etc.

SUB-CATEGORY: Utilities

Federal aid received in support of utility projects other than receipt of charges for utility services and commodities provided to the Federal Government.

These codes were added to the Classification Manual, effective with fiscal year 1988 data, as a service to users who wanted to track better the fiscal activities of utilities. They represent items previously classed at other codes under this same category (i.e., B47 and B89). Despite their utility suffixes, however, these codes continue to be classified as general revenue.

Code: B91 **ITEM: Water Supply Systems**

Includes: Federal aid for maintenance, operation, and construction of public water supply systems, water purification plants, etc.

Excludes: Reimbursements for sale of water to Federal Government as a regular utility customer (use code A91) and grants related to water irrigation, conservation, and management even if project is designed for future water supply uses (use code B59).

Code: B92 **ITEM: Electric Power Systems**

Includes: Federal aid for maintenance, operation, and construction of public electric power generating plants and related transmission systems.

Excludes: Reimbursements for sale of electric power to Federal Government as a regular utility customer (use code A92) and grants for water development projects which have an electricity generating component (use code B59).

Code: B93 **ITEM: Gas Supply Systems**

Includes: Federal aid for maintenance, operation, and construction of public natural gas supply and distribution systems.

Excludes: Reimbursements for sale of natural gas to Federal Government as a regular utility customer (use code A93).

Code: B94 **ITEM: Public Mass Transit Systems**

Includes: Federal aid for maintenance, operation, and construction of public mass transit systems (buses, subways, commuter railroads, urban mass transit, and the like).

Excludes: Grants for other modes of transportation, such as airports (use code B01) and highways (use code B46).

Notes: Prior to fiscal year 1988, these revenues were classified at code B47.

Code: B89 **ITEM: All Other**

Includes: Federal aid for specified purposes other than categories shown above (e.g., economic development, libraries, civil defense and militias, disaster assistance, public broadcasting, parks and recreation, water transportation) and for multipurpose activities (e.g., Job Training Partnership Act, or JTPA, shared revenue from national forests, grazing lands, mineral leasing, and flood control lands) even if they must be spent on specified types of activities, such as schools and roads.

CATEGORY: Intergovernmental Revenue from the State Government

Amounts received directly from the state government, including Federal aid passed through the state government and state aid channeled through intermediate local governments (e.g., counties) which have no discretion as to its distribution.

Includes state grants-in-aid, regardless of basis of distribution; local share of state-collected taxes (see Section 7.21); payments-in-lieu-of-taxes on state property; and reimbursement for services performed for state government (e.g., care of state prisoners in local jails, construction or maintenance of state highway facilities, etc.).

Excludes proceeds from sale of buildings, property, or commodities (report at appropriate Miscellaneous General Revenue code); charges for utility services to state government (report at appropriate Utility Revenue code); taxes on state government facilities (use code T01); contributions from state for locally-administered employee retirement systems (use code X05); and retained share or collection "fee" on state-imposed taxes collected by local governments (report at appropriate Tax code).

Also excludes proceeds from the sale, liquidation, or earnings of state government securities held by local governments (nonrevenues except for earnings, reported at code U20); receipt of locally-imposed taxes collected by state acting as an agent for local governments (report at appropriate Tax code); agency receipts (i.e., amounts received for transmittal to other governments or individuals without discretion as to how they are disbursed by the agent government); and value of noncash assistance (e.g., gifts of property, commodities, etc.).

This category relates only to Federal and local government finances since the Census Bureau does not recognize state-to-state payments as intergovernmental transactions in its classification schema.

Code: C21 **ITEM: Education**

Includes: State aid for support of local schools; redistribution of Federal aid for education (e.g., Chapter 1, Children with Disabilities, Eisenhower Math and Science, Drug Free Schools, Chapter 2 block grants, and child nutrition act); handicapped, special, and vocational education and rehabilitation; student transportation; equalization aid; school health; local community colleges; adult education; school buildings; and property tax relief related strictly to school funding.

Excludes: State grants for libraries (use code C89); state expenditures on behalf of local schools for textbooks, buses, school buildings, etc. (report as state direct expenditure for education); and value of donated food commodities (nonrevenue).

Code: C30 **ITEM: General Local Government Support**

Includes: State aid which may be applied at the discretion of the receiving government to any of its basic functions or purposes; local share of state-imposed taxes or of profits from alcoholic beverage monopolies; per capita aid; state revenue sharing; payments-in-lieu-of-taxes; and aid received distinctively as reimbursement for state-mandated tax relief programs or for facilities which have resulted in loss of local tax revenue (e.g., property tax relief, homestead exemptions, etc.).

Excludes: Amounts received as reimbursement for services performed by local governments for the state government (report at appropriate *Intergovernmental Revenue from State Government* code); shared state taxes or property tax relief related strictly to school funding (use code C21); shared state taxes with specific uses, such as gasoline taxes designated for highway purposes (report those with single uses at appropriate *Intergovernmental Revenue from State* code and those with multipurpose uses at code C89); and share of state taxes expressly for local employee retirement systems even if they are first passed through the parent government (report at *Employee Retirement Contributions from Other Governments*, code X05).

Notes: Effective with fiscal 1988 data, includes amounts for state tax relief programs previously reported at code C28.

Code: C42 **ITEM: Health and Hospitals**

Includes: State aid for local health programs; maternal and child health; alcohol, drug abuse, and mental health; environmental health; nursing aid; hospital financing (including construction); and hospitalization of patients in local government hospitals.

Excludes: State aid for medical care under public assistance programs such as Medicaid even if received by a public hospital, for care in nursing homes not associated with hospitals, and for payments to vendors for medical care in public assistance cases (use code C79); and hospital charges received on behalf of individuals under state insurance-type arrangements (use code A36).

Code: C46 **ITEM: Highways**

Includes: State aid for construction, improvement, or maintenance of streets, highways, bridges, tunnels, etc.; distribution of state fuel taxes; and aid for debt service on local highway debt.

Excludes: State grants for urban mass transit (use code C94).

Code: C50 **ITEM: Housing and Community Development**

Includes: State aid for construction or operation of public housing; rent subsidy programs; repair and renovation of existing houses; and rural, urban, and community development.

Code: C79 **ITEM: Public Welfare**

Includes: State aid for public welfare purposes; medical care and related administration under public assistance programs (including Medicaid) even if received by a public hospital; care in nursing homes not associated with hospitals; Federal categorical assistance (e.g., pass through of Aid to Families with Dependent Children, or AFDC); noncategorical assistance (e.g., home relief, emergency assistance); and administration of local welfare programs. For Federal Government includes revenue from state governments for increased benefits under the Supplemental Security Income program (SSI).

Code: C80 **ITEM: Sewerage**

Includes: State aid for construction, operation, and maintenance of sewers, sewage disposal facilities, wastewater treatment plants, water pollution control facilities, etc.

SUB-CATEGORY: Utilities

State aid received in support of utility projects other than receipt of charges for utility services and commodities provided to the state government.

Excludes contributions from parent government (interfund transfers) and contributions from other participating public utilities for the construction of a joint utility project or for debt service on such a project IF the monies are treated as part of the recipient utility's basic rate structure (report at Electric Power Utility revenue, code A92).

These codes were added to the Classification Manual, effective with fiscal year 1988 data, as a service to users who wanted to track better the fiscal activities of utilities. They represent items previously classed at other codes under this same category (i.e., C47 and C89). Despite their utility suffixes, however, these codes continue to be classified as general revenue.

Code: C91**ITEM: Water Supply Systems**

Includes: State aid for maintenance, operation, and construction of public water supply systems, water purification plants, etc.

Excludes: Reimbursements for sale of water to state government as a regular utility customer (use code A91) and water conservation unrelated to utility operations (use code C89).

Code: C92**ITEM: Electric Power Systems**

Includes: State aid for maintenance, operation, and construction of public electric power generating plants and related transmission systems.

Excludes: Reimbursements for sale of electric power to state government as a regular utility customer (use code A92).

Code: C93**ITEM: Gas Supply Systems**

Includes: State aid for maintenance, operation, and construction of public natural gas supply and distribution systems.

Excludes: Reimbursements for sale of natural gas to state government as a regular utility customer (use code A93).

Code: C94**ITEM: Public Mass Transit Systems**

Includes: State aid for maintenance, operation, and construction of public mass transit systems (buses, subways, commuter railroads, urban mass transit, and the like).

Excludes: Grants for other modes of transportation, such as airports (use code C89) or highways and ferries (use code C46); and for pupil transportation (use code C21).

Notes: Prior to fiscal year 1988, these revenues were classified at code C47.

Code: C89**ITEM: All Other**

Includes: State aid for specific purposes other than categories shown above and for multipurpose activities, such as public works in general.

Excludes: State aid (other than shared taxes reported at code C30) expressly for local employee retirement systems even if they are first passed through the parent government (report at *Employee Retirement Contributions from Other Governments*, code X05).

CATEGORY: Intergovernmental Revenue for Local Governments

Amounts received from local governments for use in performing specific functions, for general financial assistance, or as share of tax proceeds.

For state governments, includes local government share of state-administered programs requiring local financial participation; reimbursements from locals for services provided to them by state, such as auditing local accounts; monies from localities to pay debt service on state debt issued for the benefit of local governments; and repayments of contingent loans and advances previously extended to local governments.

For local governments, includes financial support from other local governments for activities administered by recipient locality, including its dependent agencies; state aid channeled through other local governments which have some discretion as to its distribution; reimbursements for services provided to other local governments (other than for utility services); and payments-in-lieu-of-taxes on other local governments' property.

For state governments, excludes monies received from local governments and held in an agency capacity on their behalf (e.g., to repay interest and principal on local debt); receipt of state-imposed taxes or other state revenues collected by local governments acting as agents for state; taxes on local government facilities (report last two exclusions at appropriate Tax code); proceeds from the sale, liquidation, or earnings of local government securities held by the state (nonrevenues except for earnings, reported at code U20); proceeds from sale of buildings, property, or commodities (report at appropriate Miscellaneous General Revenue code); charges for utility services to local governments (report at appropriate Utility Revenue code); and contributions from local governments for employee retirement or other insurance trust systems (report at appropriate Insurance Trust code).

For local governments, excludes state grants or shared taxes to be transmitted through government with no discretion as to their distribution (report at Intergovernmental Revenue from State Governments for final recipient local government); receipt of taxes or other charges collected by another local government acting as the receiving government's agent (report at appropriate Tax code); proceeds from sale, liquidation, or earnings of local government securities held by other localities (nonrevenues except for earnings, reported at code U20); taxes on facilities of other local governments (use code T01); proceeds from sale of buildings, property, or commodities (report at appropriate Miscellaneous General Revenue code); charges for utility services to other local governments (report at appropriate Utility Revenue code); and payments-in-lieu-of-taxes from private organizations like private colleges (use code U99).

Code: D11 **ITEM: Interschool System Revenue**

Includes: Local aid received by school system from other school systems (dependent or independent).

Notes: Applies only to finances of school systems.

Code: D21 **ITEM: Education**

Includes: For state governments, rental on school buildings constructed by state school building authorities and leased to local governments; and local share of school building construction projects.

Excludes: Local aid received by a dependent or independent school system from other school systems (use code D11) and contributions from parent government of a dependent school system (nonrevenues).

Code: D91

ITEM: Water Supply Systems

Includes: Local aid for maintenance, operation, and construction of public water supply systems, water purification plants, etc.

Excludes: Reimbursements for sale of water to local governments as regular utility customers (use code A91).

Code: D92

ITEM: Electric Power Systems

Includes: Local aid for maintenance, operation, and construction of public electric power generating plants and related transmission systems.

Excludes: Reimbursements for sale of electric power to local governments as regular utility customers (use code A92).

Code: D93

ITEM: Gas Supply Systems

Includes: Local aid for maintenance, operation, and construction of public natural gas supply and distribution systems.

Excludes: Reimbursements for sale of natural gas to local governments as regular utility customers (use code A93).

Code: D94

ITEM: Public Mass Transit Systems

Includes: Local aid for maintenance, operation, and construction of public mass transit systems (buses, subways, commuter railroads, urban mass transit, and the like).

Excludes: Grants for other modes of transportation, such as airports (use code D89) and highways (use code D46).

Notes: Prior to fiscal year 1988, these revenues were classified at code D47.

Code: D89

ITEM: All Other

Includes: Local aid received for specific purposes other than categories shown above and for multipurpose activities, such as public works in general and share of costs for courts, central computer services, etc.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

		General Purpose Governments					
CODE	TYPE OF REVENUE	Federal	State	DC	Large city-county	Other local	Special District
---From Federal Government:							
B01	Air Transportation	N	Y	Y	Y	N	Y
B21	Education	N	Y	Y	Y	Y	Y
B22	Employee Security Administration	N	Y	Y	N	N	N
B30	General Local Support	N	Y	Y	Y	Y	N
B42	Health and Hospitals	N	Y	Y	Y	Y	Y
B46	Highways	N	Y	Y	Y	Y	Y
B50	Housing and Community Development	N	Y	Y	Y	Y	Y
B54	Agriculture	N	Y	N	N	N	N
B59	Other Natural Resources	N	Y	N	N	N	Y
B79	Public Welfare	N	Y	Y	Y	Y	Y
B80	Sewerage	N	Y	Y	Y	N	Y
B91	Water Supply Utility	N	Y	Y	Y	Y	Y
B92	Electric Power Utility	N	Y	Y	Y	Y	Y
B93	Gas Supply Utility	N	Y	Y	Y	Y	Y
B94	Public Mass Transit Utility	N	Y	Y	Y	Y	Y
B89	All Other	N	Y	Y	Y	Y	Y
---From State Government:							
C21	Education	N	N	N	Y	Y	Y
C30	General Local Support	N	N	N	Y	Y	N
C42	Health and Hospitals	N	N	N	Y	Y	Y
C46	Highways	N	N	N	Y	Y	Y
C50	Housing and Community Development	N	N	N	Y	Y	Y
C79	Public Welfare	Y	N	N	Y	Y	Y
C80	Sewerage	N	N	N	Y	N	Y
C91	Water Supply Utility	N	N	N	Y	Y	Y
C92	Electric Power Utility	N	N	N	Y	Y	Y
C93	Gas Supply Utility	N	N	N	Y	Y	Y
C94	Public Mass Transit Utility	N	N	N	Y	Y	Y
C89	All Other	Y	N	N	Y	Y	Y
---From Local Governments:							
D11	Interschool Revenue	N	N	N	N	N	N
D21	Education	N	Y	Y	Y	Y	Y
D30	General Local Support	N	Y	Y	Y	Y	N
D42	Health and Hospitals	N	Y	Y	Y	Y	Y
D46	Highways	N	Y	Y	Y	Y	Y
D50	Housing and Community Development	N	N	Y	Y	Y	Y

Classification Manual - Chapter 7: Descriptions of Intergovernmental Revenue Categories

D79	Public Welfare	N	Y	Y	Y	Y	Y
D80	Sewerage	N	Y	Y	Y	N	Y
D91	Water Supply Utility	N	Y	Y	Y	Y	Y
D92	Electric Power Utility	N	Y	Y	Y	Y	Y
D93	Gas Supply Utility	N	Y	Y	Y	Y	Y
D94	Public Mass Transit Utility	N	Y	Y	Y	Y	Y
D89	All Other	N	Y	Y	Y	Y	Y

* Shows whether data are collected (Y) or not collected (N) for that type.

Source: U.S. Census Bureau, Governments Division
 Created: November 16 2000
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U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

Descriptions of Current Charges Categories

Amounts received from the public for performance of specific services which benefit the person charged and from sale of commodities or services other than utilities and liquor stores. Includes fees, maintenance assessments, and other reimbursements for current services; rents and sales derived from commodities or services furnished incident to the performance of particular functions; gross income of commercial enterprises; and the like. Charges are distinguished from license taxes, which are privileges granted by a government or fees collected to finance regulatory activities.

Excludes special assessments (use code U01); amounts received from other governments in return for services provided (report at appropriate Intergovernmental Revenue code); and interdepartmental charges and interfund transfers within the same government (see Section 6.6).

Report current charges on a gross basis without deducting the cost of providing related services.

See Section 7.23 for more detailed information on current charges revenue.

CATEGORY: Federal-Only Charges

Code: A06

ITEM: National Defense and International Relations

Includes: Sale of defense materials and stocks to non-Federal sources.

Code: A14

ITEM: Postal Service

Includes: Sale of postage and commemorative stamps, postal insurance fees, fees for certified and registered mail, and other charges by the U.S. Postal Service.

Code: A01

ITEM: Air Transportation (Airports)

Includes: Hangar rentals, landing fees, terminal and concession rents, sale of aircraft fuel and oil, parking fees at airport lots, and other charges for use of airport facilities or for services associated with their use.

Code: A03

ITEM: Miscellaneous Commercial Activities

Includes: Charges of publicly-owned commercial enterprises not classified elsewhere, such as markets, cement plants, cemeteries, etc.

Excludes: Charge revenues from utilities (use codes A91 - A94); liquor stores (use code A90); sewerage facilities (use code A80); and landfills, garbage collection, and other solid waste management activities (use code A81).

CATEGORY: Education Charges

SUB-CATEGORY: Elementary and Secondary Education

Charges derived from the operation of public elementary and secondary school systems.

Code: A09

ITEM: School Lunch

Includes: Gross receipts from sale of milk and school lunches.

Code: A10

ITEM: School Tuition

Includes: Amounts from pupils and parents for tuition and transportation.

Excludes: Tuition received from other governments (report at appropriate education *Intergovernmental Revenue* code, B21, C21, or D21).

Code: A12

ITEM: Other Elementary-Secondary Education

Includes: Revenues from athletic contests, sale or rental of textbooks, student activity funds, and the like.

SUB-CATEGORY: Higher Education

These data are obtained largely through the Integrated Postsecondary Education Data Survey (IPEDS).

Code: A16

ITEM: Auxiliary Enterprises

Includes: Gross receipts from sales and charges by dormitories, cafeterias, athletic contests, lunchrooms, student activities, bookstores, and similar commercial activities financed wholly or largely through these charges.

Excludes: Receipts from sale of products incidental to operation of a higher education program (use code A18).

Notes: This code applies only to state governments; report any similar revenues by local government institutions of higher education at code A18.

Code: A18

ITEM: Other Higher Education

Includes: Tuition, laboratory fees, and other charges of higher education facilities other than auxiliary enterprises. For local governments includes all charges related to institutions of higher education.

Excludes: Charges of hospitals for general public operated by universities (use code A36).

Code: A50 **ITEM: Housing and Community Development Charges**

Includes: Gross rentals, tenant charges, and other revenue from operation of public housing projects; and fees for housing mortgage insurance (e.g., FHA-insured loans).

Excludes: Receipts from sale of property (use code U10) and payments-in-lieu-of-taxes from housing projects operated by other governments, whether independent housing authorities (special districts) or dependent housing agencies of general purpose governments (report at housing and community development *Intergovernmental Revenue*, codes B50, C50, or D50).

CATEGORY: Natural Resource Charges

The codes under this category apply largely to the Federal and state governments. Report all natural resource charges of local governments at code A89, except for special districts (use code A59).

Code: A54 **ITEM: Agriculture**

Includes: Receipts from sale of products from agricultural experiment station farms; revenue from agricultural fairs and shows; agricultural laboratory charges (such as milk testing fees); Federal Government sale of surplus crops and commodities; and other related agricultural charges.

Excludes: Fees related to regulation or inspection activities (report at *Occupation and Businesses License Taxes, NEC*, code T28); and special assessments for capital outlay improvements benefiting specific land owners (use code U01).

Code: A56 **ITEM: Forestry**

Includes: Sale of timber, nursery stock, and other products from Federal and state forests; and reimbursements for forest fire suppression services.

Code: A59 **ITEM: Other Natural Resources**

Includes: Sale of minerals and other natural products (other than agricultural or forestry products) from public lands. For Federal Government also includes fees and rentals from public grazing and grasslands, fees for uranium enrichment, and sale of electric power (e.g., by Bonneville Power Administration and Tennessee Valley Authority).

Excludes: Royalties for privilege of developing public land (use code U41); and taxes on the removal (severance) of natural resources measured by value or quantity (use code T53).

Code: A60 **ITEM: Parking Facilities**

Includes: Revenue from on-street and off-street parking meters and charges and rentals from locally-owned parking lots or public garages.

Code: A61 **ITEM: Parks and Recreation**

Includes: Gross revenue of facilities operated by a government (swimming pools, recreational marinas and piers, golf courses, skating rinks, museums, zoos, etc.); auxiliary facilities in public recreation areas (camping areas, refreshment stands, gift shops, etc.); lease or use fees from stadiums, auditoriums, and community and convention centers; and rentals from concessions at such facilities.

CATEGORY: Sanitation Charges

Code: A80 **ITEM: Sewerage**

Includes: Charges for sewage collection and disposal, including sewer connection fees.

Excludes: Impact fees to build sewers in new developments (use code U01).

Notes: For combined water-sewer system, include segregable amounts derived from sewerage activities.

Code: A81 **ITEM: Solid Waste Management**

Includes: Fees for garbage collection and disposal; operation of landfills; sale of recyclable materials; cleanup of hazardous wastes; and sale of electricity, gas, steam, or other by-products of waste resource recovery or cogeneration facilities.

Excludes: Fees related to regulation or inspection activities (report at *Occupation and Businesses License Taxes, NEC*, code T28).

Notes: Effective with 1988 data, this category was (1) expanded to include the Federal and state governments, formerly classed at code A89, and (2) renamed from "Other Sanitation Charges."

Code: A87 **ITEM: Water Transport and Terminals**

Includes: Canal tolls (including Panama Canal), rents from leases, concession rents, and other charges for use of commercial or industrial water transport and port terminal facilities and related services.

Excludes: Fees and rents related to water facilities provided for recreational purposes, such as marinas, public docks, etc. (use code 61); and toll ferries (use code A45).

Code: A89 **ITEM: All Other General Current Charges**

Includes: Charges not covered by any of the above categories, such as those derived from court and recording fees, police, fire, correction, defense, public welfare, public nursing homes, public libraries, and health activities. For Federal Government also includes fees on utilities for nuclear waste disposal and assessments on banks and savings and loans institutions for insurance on savers' deposits.

Excludes: Reimbursements and special assessments for capital outlay improvements which benefit specific property owners (use code U01) and sale of used vehicles, surplus equipment, scrap materials, etc. which do not relate to any specific function or service (report at *Miscellaneous General Revenue* code U11 or U99).

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

CODE	TYPE OF CHARGE	General Purpose Governments					
		Federal	State	DC	Large city-county	Other local	Special District
---Federal-Only Charges:							
A06	National Defense and International Relations	Y	N	N	N	N	N
A14	Postal Service	Y	N	N	N	N	N
---Other Charges:							
A01	Air Transportation (Airports)	Y	Y	Y	Y	Y	Y
A03	Miscellaneous Commercial Airports	N	Y	Y	Y	Y	N
---Education:							
	--Elementary and Secondary						
A09	School Lunch	N	Y	Y	Y	Y	N
A10	School Tuition	N	Y	Y	Y	Y	N
A12	Other	N	Y	Y	Y	Y	N
	--Higher Education						
A16	Auxiliary Enterprises	N	Y	N	N	N	N
A18	Other	N	Y	Y	Y	Y	N
A21	Other Education, NEC	Y	Y	N	N	N	N
A36	Public Hospitals	Y	Y	Y	Y	Y	Y
---Highways:							
A44	Regular Highways	N	Y	Y	Y	Y	Y
A45	Toll Highways	N	Y	Y	Y	Y	N
A50	Housing and Community Development	Y	Y	Y	Y	Y	Y
---Natural Resources:							
A54	Agriculture	Y	Y	N	N	N	N

Classification Manual - Chapter 7: Descriptions of Current Charges Categories

A56	Forestry	Y	Y	N	N	N	N
A59	Other Natural Resources	Y	Y	N	N	N	Y
A60	Parking Facilities	N	N	Y	Y	Y	Y
A61	Parks and Recreation	Y	Y	Y	Y	Y	Y
---Sanitation:							
A80	Sewerage	N	Y	Y	Y	Y	Y
A81	Solid Waste Management	Y	Y	Y	Y	Y	Y
A87	Water Transport and Terminals	Y	Y	Y	Y	Y	Y
A89	All Other	Y	Y	Y	Y	Y	Y
* Shows whether data are collected (Y) or not collected (N) for that type.							

Source: U.S. Census Bureau, Governments Division
 Created: November 16 2000
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U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

Descriptions of Miscellaneous General Revenue Categories

Miscellaneous general revenues which do not fall into one of the above Tax, Intergovernmental Revenue, or Current Charges categories.

Code: U01

ITEM: Special Assessments

Includes:

Compulsory contributions and reimbursements from owners of property who benefit from specific public improvements; and impact fees to fund extension of water, sewer, roads, and other infrastructure facilities in new developments. These contributions and reimbursements are designed to defray all or part of the cost of such improvements, either directly or through payment of principal and interest on debt issued to finance them. Generally, special assessments are apportioned according to assumed benefits to the property affected by the improvements. They cover not only general improvements--such as street paving, sidewalks, highway construction, sewer lines, drainage and irrigation projects--but also utility improvements, such as water lines.

Excludes:

Proceeds from sale of special assessment bonds (report at appropriate *Debt* code); maintenance assessments for recurrent services such as street lighting, leaf removal, and weed control (report at appropriate *Current Charges* code); and reimbursements or contributions for capital outlays incurred under voluntary agreements, such as cooperative state government construction projects (use code U99) and joint state-local or local-local construction projects (report at appropriate *Intergovernmental Revenue* code).

Notes:

Special assessments and property taxes are distinguished from each other by these features: taxes are levied on all property owners on the basis of the property's assessed value and are generally used to support a wide range of public activities. In contrast, special assessments are levied on just certain property owners who have benefited from specific public improvements and are used to fund or repay their costs.

Special assessments and current charges are distinguished from each other by these features: special assessments are generally for one-time capital improvements, such as paving a street, installing street lights or sidewalks, etc. Current charges, on the other hand, are for ongoing, recurrent services such as street cleaning, street lighting, leaf removal, etc., even though they may be labeled as "maintenance assessments" or even just "assessments."

CATEGORY: Sale of Property

Amounts received from sale of real property, buildings, improvements to them, land easements, rights-of-way, and other capital assets (buses, automobiles, etc.), including proceeds from sale of operating and nonoperating property of utilities. Includes sale of property to other governments.

Excludes proceeds from sale of securities (nonrevenues); sale of property to meet delinquent taxes or tax liens (report at Property Tax, code T01); and sale of commodities, unclaimed or confiscated property, and minor personal property (use U99).

Code: U10 **ITEM: Housing and Community Development**

Includes: Proceeds from sale of land and improvements associated with housing and community development programs.

Code: U11 **ITEM: Other**

Includes: Proceeds from sale of property other than in connection with housing and community development programs.

Code: U20 **ITEM: Interest Earnings**

Includes: Amounts from interest on all interest-bearing deposits and accounts; accrued interest on investment securities sold; interest on funds held for construction; and interest related to public debt for private purposes.

Excludes: Interest on deposits and investments of employee retirement and other insurance trust funds (report at appropriate *Insurance Trust Revenue* code); dividends from investments (use code U99); accrued interest on bonds issued by the government (deduct from *Interest on Debt*, codes I89 or I91-I94); recorded profits on sale of investments (use code U99); and accrued interest on the purchase of investments (deduct from *Interest Earnings* reported for those investments).

Notes: Effective with fiscal year 1988 data, the treatment of interest revenue related to public debt for private purposes was changed. Now, report interest revenue in an amount equal to the interest payments (I89) on this type of debt. Previously, this treatment was limited to mortgage revenue bonds and was classified at code U40.

Code: U30 **ITEM: Fines and Forfeits**

Includes: Receipts from penalties imposed for violations of law; civil penalties (e.g., for violating court orders); court fees if levied upon conviction of a crime or violation; court-ordered restitutions to crime victims where government actually collects the monies; and forfeits of deposits held for performance guarantees or against loss or damage (such as forfeited bail and collateral).

Excludes: Penalties relating to tax delinquency (report at appropriate *Tax* code); library fines (report at *Other Charges*, code A89); and sale of confiscated property (use code U99).

CATEGORY: Rents and Royalties

Compensation for temporary possession, use, or development of a building, land, other property, or a right. Unlike rental fees classified under General Current Charges, rents reported here are revenues for which there are little or no related services provided by the government.

Rents and royalties are distinguished from each other by these features: rents are compensation for the temporary possession of a building, land, or some other fixed or immovable object, usually with specific payments over a specified period of time. Royalties are compensation for the use or development of land and property or for operating under a right (such as a mineral right) and are often based on a share of the proceeds the payer earns from these.

Code: U40**ITEM: Rents**

- Includes:** Amounts received from temporary possession of a building, land, or other fixed property, such as from grazing fees, timberland leases, rental of unused land or property (including nonoperating property of a government utility), and revenue from leases (or lease bonus payments) of land relating to natural resource exploration and production.
- Excludes:** Rental revenue from functionally classified facilities, such as rent of airport hangars, or where the government provides services in return, such as public housing rents (report as *Current Charge* for the function involved); and rental revenue from other governments (report at appropriate *Intergovernmental Revenue* code).
- Notes:** Prior to FY 1988 data, this code included interest on mortgage revenue bonds equal to the amount reported for interest payments on this type of debt. (See notes under *Interest Earnings*, code U20.)

Code: U41**ITEM: Royalties**

- Includes:** Compensation or portion of proceeds received by state government for granting the privilege of using or developing property or operating under a right, primarily those related to natural resources, such as oil, gas, and mineral rights.
- Excludes:** Sale of timber and other forestry products from state forests (report at *Forestry Charges*, code A56).
- Notes:** This code applies only to state governments; report local government royalties at code U40.

Code: U50**ITEM: Donations from Private Sources**

- Includes:** Gifts of cash or securities from private individuals or corporations.
- Excludes:** Noncash gifts and donations, such as food, property, buildings, land, commodities, etc. (nonrevenues).
- Notes:** Report the entire receipt of nonexpendable bequests even if only the interest income from it can be spent at the government's discretion.

Code: U95**ITEM: Net Lottery Revenue**

- Includes:** Proceeds from the operation of government-sponsored lotteries after deducting the cost of prizes.
- Notes:** In terms of lottery exhibit codes, this item is computed by subtracting Z52 (lottery prizes awarded) from Z51 (total ticket sales). Thus, it includes amounts used for administration that are reported at exhibit code Z43 (see Section 12.2).

Code: U99**ITEM: Miscellaneous General Revenue, NEC**

Includes: Dividends on investments (other than insurance trusts funds); recovery of losses charged off in a prior fiscal year; insurance adjustments; payments-in-lieu-of-taxes from private sources; voluntary contributions or reimbursements to defray construction costs of capital improvement projects such as in joint state construction projects; premiums on bonds issued; unemployment compensation contributions from employers for servicing debt issued to cover deficits in these trust funds; recoveries of expenditures made in a prior fiscal year; receipts from escheats and other unclaimed monies; recorded profits from sale of investments; and any other receipts within the definition of general revenue but not classifiable as a *Tax, Intergovernmental Revenue, or Current Charge*.

Excludes: Proceeds from borrowing (report at appropriate *Debt* code); sale of investment securities; interfund transfers or loans; transfers from other agencies of same government (latter three items are nonrevenues); and discounts on bonds issued (noncash transaction).

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

CODE	TYPE OF OTHER REVENUE	General Purpose Governments					
		Federal	State	DC	Large city-county	Other local	Special District
U01	Special Assessments	N	Y	Y	Y	Y	Y
---Sale of Property:							
U10	Housing and Community Development	N	N	Y	Y	N	N
U11	Other	Y	Y	Y	Y	Y	Y
U20	Interest Earnings	Y	Y	Y	Y	Y	Y
U30	Fines and Forfeits	Y	Y	Y	Y	N	N
---Rents and Royalties:							
U40	Rents	N	Y	Y	Y	Y	N
U41	Royalties	N	Y	N	N	N	N
U50	Private Donations	N	Y	N	N	N	N
U95	Net Lottery Revenue	N	Y	Y	N	N	N
U99	Miscellaneous General Revenue, NEC	Y	Y	Y	Y	Y	Y
* Shows whether data are collected (Y) or not collected (N) for that type.							

Source: U.S. Census Bureau, Governments Division

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Federal, State, and Local Governments

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Descriptions of Liquor Store and Utility Revenue Categories

Amounts derived from sale of liquor or utility commodities and services to the public or other governments.

Code: A90

ITEM: Liquor Store Revenue

Includes: Gross receipts (less discounts and any sales taxes included in receipts) from sale of alcoholic beverages and related operations revenue of publicly-owned and operated liquor stores, ABC stores, and their variously-named equivalents.

Excludes: Sales and license taxes on alcoholic beverages collected through these stores (report at *Alcoholic Beverage Sales Tax*, code T10, or at *Alcoholic Beverage License Tax*, code T20); contributions from parent government (nonrevenues); receipt of state liquor store profits distributed to local governments (if unrestricted in use, report at *General Local Government Support from State Government*, code C30).

CATEGORY: Utility Revenue

Gross receipts from sale of utility commodities or services to the public or other governments by publicly-owned and controlled utilities.

Includes receipts from direct sales of commodities and services; rentals from operating property; customers' forfeitures and penalties; and charges for installing and servicing connections and meters.

Excludes identifiable amounts for commodities or services furnished to the parent government, its agencies, or other utilities of the same government (intragovernmental transfers); revenue from investments or other capital transactions (report Interest Earnings at code U20 and recorded profits on their sale at Miscellaneous General Revenue, NEC, code U99); and lease rentals or other earnings from nonoperating utility property (use code U40).

Also excludes special assessments for utility improvements, including water impact fees (report at Special Assessments, code U01); contributions from parent government (another intragovernmental transfer); financial aid from other governments not representing sale of utility good or services (report at appropriate Intergovernmental Revenue code); taxes imposed on sale of utility commodities and services (report at Public Utilities Tax, code T15); and contributions from utility employees for retirement system administered by same government (report at Employee Contributions, code X01 or X02).

Effective with fiscal year 1988 data, intergovernmental revenue codes were added to the Classification Manual as a service to users who wanted to track better the fiscal activities of utilities. These codes represent items already classed at Intergovernmental Revenue codes (e.g., B47 and B89). Despite their utility suffixes, however, these codes continue to be classified as general revenues and are described under the Intergovernmental Revenue section of this chapter.

Excludes: Toll ferries, turnpikes, toll roads and bridges, and other fees on personal highway transportation (report at *Toll Highways Charges*, A45) and subsidies from other governments to support either operations or capital projects (report at *Intergovernmental Revenue*, codes B94, C94, or D94).

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

CODE	TYPE OF REVENUE	General Purpose Governments					
		Federal	State	DC	Large city-county	Other local	Special District
A90	Liquor Stores	N	Y	N	Y	Y	N
---Utility Revenue:							
A91	Water Supply	N	Y	Y	Y	Y	Y
A92	Electric Power	N	Y	Y	Y	Y	Y
A93	Gas Supply	N	Y	Y	Y	Y	Y
A94	Public Mass Transit Systems	N	Y	Y	Y	Y	Y
* Shows whether data are collected (Y) or not collected (N) for that type.							

Source: U.S. Census Bureau, Governments Division

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Federal, State, and Local Governments

Government Finance and Employment Classification Manual

Descriptions of Insurance Trust Revenue Categories

Amounts derived from contributions, assessments, premiums, or payroll "taxes" required of employers, employees, and others to finance compulsory or voluntary social insurance programs operated by the public sector; and any earnings on assets held or invested by such funds.

Excludes general tax proceeds, donations, and other revenue except that enumerated below even if such amounts are levied specifically for insurance trust purposes (report at appropriate general revenue code); grants and shared taxes for support of insurance trusts other than employee retirement systems, whether received directly or through the parent government (report at appropriate Intergovernmental Revenue code); borrowing of funds (non-revenues); transfers or contributions from parent government which administers the social insurance system (either as employer contributions or for general financial support); and rentals from real property leased to other agencies of the parent government (latter two are intragovernmental transfers).

Also excludes interest earnings on Federal securities held by the three Federal-only insurance trusts enumerated below since these are intragovernmental transfers. In the case of state and local government insurance trusts, however, interest earnings on their own or other governments' securities held for investment are included because of the difficulty in identifying such transactions.

Some of the contributions allocated to these categories generally are viewed as taxes (e.g., unemployment compensation payroll taxes, Social Security taxes); for Census Bureau purposes, however, these are treated as insurance trust revenues, not tax revenues.

Moreover, not all revenues received by an insurance trust fund are classified as insurance trust revenues for Census Bureau purposes. Such receipts as grants-in-aid, charges for miscellaneous services, fines and penalties, and other miscellaneous revenues are treated as general revenues.

Insurance trusts are unique in having two sets of revenue codes for classification purposes. The first set, described below, pertains to revenues that are included when reporting the overall finances of a government (e.g., to derive total revenue). The second set of codes is for exhibit purposes only; items which are not included with revenues in the regular finances (e.g., transfers or contributions from parent government) are reported under these exhibit codes for display in special tables or reports.

Chapter 11 provides a separate discussion of insurance trust systems, including a formal definition of a social insurance trust and the various exhibit codes for these activities.

CATEGORY: Federal-Only Insurance Trust Systems

Contributions for social insurance programs administered solely by the Federal Government. At present, only three such systems have been classified, which are described in more detail in Chapter 11.

Excludes earnings on investments since the assets of these trust funds are invested solely in Federal securities (thereby making them intragovernmental transfers).

Code: X05**ITEM: Contributions from Other Governments**

- Includes:** For local governments, amounts received either from the state or from other local governments as employer contributions for their own employees. Contributions from state governments to local retirement systems includes not only employer contributions but also state aid (e.g., contributions on behalf of local teachers) and shared taxes (e.g., portion of taxes imposed on insurance companies), even if such amounts are received through the parent government. For state governments, includes amounts received from local governments as employer contributions for their own employees.
- Excludes:** Contributions from parent government which administers the employee retirement system, including its share as an employer (use exhibit code X04 or X06--see Chapter 11 for details) and repayment of loans made to members (nonrevenue).

Code: X08**ITEM: Earnings on Investments**

- Includes:** Interest earnings on investment securities, deposits, and other interest-bearing accounts, including accrued interest on investment securities sold; dividends; recorded profits on investment transactions (minus any recorded losses); rentals; and other earnings on investments.
- Excludes:** Rental of property owned by a retirement system and leased to its parent government; unrealized gains; and amortization of discounts (nonrevenues).
- Notes:** Also report losses on investments at exhibit code X14. Previous manuals separated earnings on investments between interest income (code X08) and other types of investment earnings (X09). However, in practice this distinction was not made on the survey schedules themselves. Consequently, these two codes were consolidated effective with fiscal year 1990 data.

CATEGORY: Unemployment Compensation Systems

Contributions from employees and governments (as employers) and interest earnings on deposits in U.S. Treasury for the cooperative Federal-state unemployment compensation insurance system and for Federal railroad unemployment compensation. This category applies only to the Federal Government, state governments, and the District of Columbia. (For a description of how this system operates, see Section 11.32.)

Note that these data are obtained largely from the Employment and Training Administration of the U.S. Department of Labor.

Code: Y01**ITEM: Contributions**

- Includes:** Payroll levies (or "taxes") collected from private and public employers (and in some cases employees) to provide for unemployment compensation benefits.
- Excludes:** Borrowing of funds (nonrevenues) and contributions (including special payroll levies) to pay debt service on loans issued to cover fund deficits (report at *Miscellaneous General Revenue, NEC*, code U99).

Code: Y02**ITEM: Interest Credited by U.S. Government**

- Includes:** Interests earned on deposits held in the Unemployment Trust Fund of the U.S. Treasury and credited to individual state governments and to the District of Columbia.

Code: Y51

ITEM: Contributions

Includes: Premiums, assessments, or contributions collected from members to provide for benefits, including contributions from local governments as employers on behalf of their own employees. Also includes amounts received from employees of either state or local governments.

Excludes: Contributions from state government administering insurance trust system (use code Y50--see Chapter 11 for details).

Code: Y52

ITEM: Earnings on Investment

Includes: Interest earnings on investment securities, deposits, and other interest-bearing accounts, including accrued interest on investment securities sold; dividends; recorded profits on investment transactions (minus any recorded losses); rentals; and other earnings on investments.

Notes: Also report losses on investments at exhibit code Y54. Previous manuals separated earnings on investments between interest income (code Y52) and other types of investment earnings (Y55). However, in practice this distinction was not made on the survey schedules themselves. Consequently, these two codes were consolidated effective with fiscal year 1990 data.

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

		General Purpose Governments					
CODE	TYPE OF REVENUE	Federal	State	DC	Large city-county	Other local	Special District
---Federal-Only Insurance Trusts:							
Y20	Social Security and Medicare	Y	N	N	N	N	N
Y31	Veterans' Life Insurance	Y	N	N	N	N	N
Y41	Railroad Retirement Fund	Y	N	N	N	N	N
---Public Employment Retirement:							
	--Contributions:						
X01	From Local Employees	N	Y	Y	Y	Y	Y
X02	From State Employees	N	Y	N	N	N	N
X03	From Federal Employees	Y	N	N	N	N	N
X05	From Other Governments	N	Y	Y	Y	Y	Y
X08	Earnings on Investments	N	Y	Y	Y	Y	Y
---Unemployment Compensation:							
Y01	Contributions	Y	Y	Y	N	N	N
Y02	Interest Credited by U.S. Government	N	Y	Y	Y	Y	N
Y04	Federal Advances and Contributions	N	Y	Y	Y	Y	N

---Workers' Compensation:							
Y11	Contributions	N	Y	N	N	N	N
Y12	Earnings on Investments	N	Y	N	N	N	N

---Other State Insurance Trusts:							
Y51	Contributions	N	Y	N	N	N	N
Y52	Earnings on Investments	N	Y	N	N	N	N
* Shows whether data are collected (Y) or not collected (N) for that type.							

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Chapter 8 - Expenditure

CHAPTER 8. EXPENDITURE

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8-1 Cross-Classification of Expenditure and Function Codes

Chart:

8-A Description of Character and Object Categories

In providing a wide range of services to the public, a government may perform in different ways. Take, for instance, public welfare services, which may be provided directly with the government's own employees, be funded through intergovernmental expenditures, or constitute direct cash payments to welfare recipients.

The Census Bureau's classification system for government finances attempts to measure not only the types and levels of government services but also how they are performed. This is achieved through statistics on government expenditure that are reported on the basis of purpose (or function) and on the nature of the expenditure involved (or character and object).

Chapter 4 provides a detailed description of the various functional categories the Bureau uses for reporting expenditure statistics. This chapter focuses on the definition of expenditure, its various types, and descriptions of the character and object categories.

8.1 Expenditure Definition

Expenditure includes all amounts of money paid out by a government during its fiscal year--net of recoveries and other correcting transactions--other than for retirement of debt, purchase of investment securities, extension of loans, and agency or private trust transactions. Under this definition, expenditure relates to external payments of a government and excludes amounts transferred to funds or agencies of the same government (other than payments to intragovernmental service funds; see Section 6.62).

Expenditure includes payments from all sources of funds, including not only current revenues but also proceeds from borrowing and prior year fund balances. Note, however, that the Bureau's finance statistics do not relate expenditure to their source of funding.

Expenditure includes amounts spent by all agencies, boards, commissions, or other organizations categorized as dependent on the government concerned (see Chapter 3). Stated in terms of the accounting procedures from which these data originate, expenditure covers outlays of all accounting funds of a government other than intragovernmental service (revolving), agency, and private trust funds.

Expenditure of business-type activities of governments (utilities and other commercial or auxiliary enterprises) is reported on a gross

basis. That is, related revenues are not deducted from their expenditures to derive net expenditure amount.

The following types of outlays are excluded from expenditure:

- Loans or other extensions of credit, except contingent loans and advances to other governments which are reported as intergovernmental expenditure (see Section 6.41).
- Refunds of revenues collected during the same fiscal year, which are deducted from gross receipts of revenue item involved (see Section 6.54).
- Erroneous payments and other outlays that are recovered during the same fiscal year, which are deducted from the expenditures that originally included them (see Section 6.54).
- Purchase of securities for investment purposes. Recorded loss on the sale of investments, however, is treated as an expenditure.
- Payments for the retirement of debt principal (long- or short-term), which are reported with debt statistics (see Chapter 9). Interest on debt, however, is reported as an expenditure.
- Transfers to other agencies or funds of the same government, except for intragovernmental service funds and utilities operated by the same government (see Sections 6.6 and 8.4).
- Agency or private trust transactions, i.e., where the government is acting on behalf of others (see Section 6.5).
- Noncash transactions, such as provision of perquisites, technical services, commodities, property, noncash gifts or bequests, and other "payments in kind." The cost of items distributed in-kind are treated as purchase of goods and services (i.e., as a current operations expenditure).

Government expenditures are categorized according to their functional purpose and by character and object. The census codes resulting from this cross-classification are listed in Table 8-1. All expenditure falls into one of the four sectors of government described in Chapter 3. Note that how an expenditure is financed does not determine necessarily its expenditure classification--e.g., administration of an insurance trust system from insurance trust revenue is treated as a general government expenditure.

8.11 Refunds and Correcting Transactions

Expenditure data are adjusted for refunds and other correcting transactions, including those originally made in prior fiscal years. See Section 6.54 for details.

8.2 General Expenditure

General expenditure comprises all expenditure except that classified as liquor store, utility, or insurance trust expenditure. As noted above, it includes all such payments regardless of the source of revenue from which they were financed. General government expenditures are classified by function and character and object.

8.3 Liquor Store Expenditure

Liquor store expenditure comprises only outlays related to the establishment and operation of liquor stores owned and operated by state and local governments, including amounts for purchase of liquor for resale. It excludes expenditures for enforcement and licensing under liquor laws, even if financed by liquor store sales (reported as general expenditure); transfer of surplus or earnings of the liquor store system to the parent government (an intragovernmental transfer); and state liquor store earnings that are distributed to local governments (reported as *General Local Government Support* expenditure, code 30).

8.4 Utility Expenditure

Utility expenditure comprises outlays for the purchase or construction of utility facilities, interest on utility debt (including utility debt held by other funds of the same government), and production or acquisition and distribution of utility commodities and services for sale to the general public or to other governments by the four types of state and local government utilities recognized by the Census Bureau: water supply, electric power, gas supply, and public mass transit systems. Utility expenditure is reported on a gross amount without deducting its related revenue.

Utility expenditure excludes any identifiable costs for providing services or commodities to the parent government, which are reported at the function using them. For example, the cost of water used by a fire department is classified as a *Fire Protection* expenditure, code E24.

The following expenditures are excluded from the utility sector:

- Depreciation of assets (instead, capital outlays are reported at the time of their payment).

- Contributions or other intragovernmental transfers by a utility to its parent government. As a practical matter, interest on utility debt held for investment purposes by other funds of the parent government are included in utility interest expenditure.
- Expenditures relating to utility facilities owned but leased to others for operation (reported as general expenditure), except where the government maintains day-to-day financial oversight of the utility operation.
- Intergovernmental payments (which are always general expenditure) for support of or for contributions toward construction of utilities operated by other governments (see Section 8.41). Note that purchase of utility services or commodities as a regular customer from another government is treated as a current operation expenditure of the paying function.
- Any expenditure not directly related to the utility's acquisition, operation, capital improvements, or interest on its debt (to the extent this is possible). This includes, for instance, administration of investments and other nonoperating expenses, and payments to other governments as "in-lieu-of-taxes" or as actual taxes on utility property. Generally, these would be classed in the general government sector.
- Contributions to an insurance trust fund administered by the same government (an intragovernmental transfer) or benefit payments to former utility employees who are members of a government public employee retirement system (reported as an insurance trust expenditure). Contributions to a social insurance trust system administered by another government, however, would be classified as utility current operation expenditure.
- Cost of producing electricity or natural gas as a by-product of waste resource recovery facilities (reported under *Solid Waste Management*, code 81).

Utility expenditure is categorized according to the type of utility involved and by character and object.

8.41 Intergovernmental Expenditure Codes for Utilities

Effective with fiscal year 1987-88 data, the Bureau created intergovernmental expenditure codes for utility purposes. Despite the fact that these categories possess utility function codes (L91, M92, R93, etc.), they are classified as general government expenditure. Note that these categories are used to record intergovernmental transactions that were being reported previously under other intergovernmental expenditure codes (primarily *General Government*, *NEC*, code 89, and *Transit Subsidies*, code 47).

Purchase of utility services or commodities from another government continues to be recorded as a current operation expenditure of the functionbenefitted.

8.42 Joint Utility Projects (Public and Private)

Because of the massive size of utility facilities (especially electric power), governments sometimes enter into joint construction projects with other private or public utilities. Below are two possible situations and their proper classification for Census Bureau purposes:

- In joint public/private utility projects, capital outlay expenditure from bond funds for new plants are classified as utility construction expenditure ("F" code) rather than purchase of existing structures ("G") code. That is, it is assumed that the government is paying the private firm for the construction work unless there is strong evidence indicating that the government utility is taking over an existing private utility.
- In joint public/public utility projects, payments to another government either for construction or debt service generally is treated as intergovernmental expenditure (using the new codes for utilities described in Section 8.41). However, if the receiving government utility treats the contribution as part of its basic rate structure (i.e., classified as utility revenue, code A9-), then the government's contribution is treated as a current operation expenditure.

8.5 Insurance Trust Expenditure

Insurance trust expenditure consists of social insurance payments to beneficiaries, public employee retirement annuities and other benefits, and withdrawals of insurance or employee retirement contributions. In effect, it only includes amounts paid to beneficiaries or members of the systems.

The following are excluded from insurance trust expenditures:

- Costs of administering insurance trust programs, including management of investments (classified as a general government expenditure).
- Contributions to a government's own insurance trust funds (an intragovernmental transfer).
- Contributions or other payments to insurance trust funds administered by another government (classified as current operation expenditure when such amounts represent employer contributions on behalf of the contributing government's employees and as agency transaction when such amounts represent sums withheld from employee salaries and wages).

- "Pay-as-you-go" plans or "gratuities" to former employees--i.e., payments not involving a plan of employee assessments or accumulation of retirement reserves (classified as current operation expenditure).
- Group insurance premiums covering the government's own employees and contributions to private insurers or to public employee association retirement systems (classified as current operation expenditure).

Insurance trust expenditure is classified according to the major types of insurance trust systems recognized by the Census Bureau.

8.6 Character and Object Categories

As noted above, all expenditure amounts are classified by function and by character and object. The character and object classification reflects the time period benefited by the expenditure and the kind of payment involved. It consists of the following categories:

Code	Character and Object Category
Direct Expenditure Categories:	
E	Current Operations
E-I-J	Assistance and Subsidies
I	Interest on Debt
-----Capital Outlay:	
F	Construction
G	Purchase of Land and Existing Structures*
K	Purchase of Equipment
-----Insurance Trust Expenditure:	
X	Public Employee Retirement Systems
Y	All Other Insurance Trust Systems
Intergovernmental Expenditure Categories:	
L	To State Government
M	To Local Government, N.E.C.
N	To General Purpose Governments (County, Municipal, or Township)
Q	To Independent School Districts
R	To Special Districts
S	To the Federal Government

* The use of the "G" code for purchase of land and existing structures applies only during the original compilation of data for state and largest city and county governments. When these data are inserted into the Bureau's computerized records, they are combined with purchase of equipment data ("K" codes) to produce a category called "Capital Outlay Other Than Construction." The equipment only category ("K" codes), therefore, becomes a subcategory under this one in all subsequent computer files, printouts, and publications. For all other governments, the "G" code represents the purchase of land, equipment and existing structures--i.e., all capital outlays other than construction.

As indicated by the above chart, two prefix codes have double meanings. The "E" prefix is used both for assistance and subsidies and for current operations. There are, however, just four assistance and subsidies codes that use the "E" prefix:

E19 - Education assistance

E67 - Categorical cash assistance

E68 - Noncategorical cash assistance

E84 - Veterans' bonuses

Similarly, the "I" prefix is also used both for assistance and subsidies and for interest on debt. There are, however, just five codes for interest on debt:

I89 - Interest on general debt

I91 - Interest on water supply utility debt

I92 - Interest on electric power utility debt

I93 - Interest on gas supply utility debt

I94 - Interest on public mass transit systems utility debt

Note that all the remaining "I" codes relate to assistance and subsidies expenditure of the Federal Government. See Chart 8-A for a detailed description of each character and object category.

8.61 Construction Data Improvement

During the 1987-88 Annual Survey of Government Finances, the Bureau undertook a major review of the elements comprising construction expenditure data. The review, in general, corroborated the historical integrity of the construction data. The review did lead to the clarification of activities classified under this category in one important area: centralized engineering, design and planning, and contract supervision activities whose major purpose is to support public capital projects should be classified under construction. Previously, their treatment varied between construction and current operations. This finding primarily affected the *Highways* function.

This review also affected the classification manual by incorporating more detailed definitions of the items comprising the different capital outlay character and object categories.

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Federal, State, and Local Governments

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Table 8-1 - Cross-Classification of Expenditure and Function Codes

This table combines the character and object categories with the various functions to derive those expenditure codes currently in use (excluding insurance trust expenditure codes). Note that data for the codes listed here may not be collected for all types of governments. See Function Description Sheets for coverage of data collection information.

Function Code				Capital Outlay			Intergovernmental To --					
	Current Operations (E)	Assistance and Subsidies (E-I-J)	Interest on Debt (I)	Construction (F)	Land and Existing Structures (G)	Equipment (K)	State Governments (L)	Local Governments N.E.C (M)	General Purpose Governments (N)	School Districts (Q)	Special Districts (R)	Federal Government (S)
01	E01	I01	-	F01	G01	K01	L01	M01	N01	-	R01	-
02	E02	I02	-	F02	G02	K02	L02	M02	-	-	-	-
03	E03	-	-	F03	G03	K03	-	-	-	-	-	-
04	E04	I04	-	F04	G04	K04	-	-	-	-	-	-
05	E05	-	-	F05	G05	K05	L05	M05	N05	-	-	-
06	E06	I06	-	F06	G06	K06	-	-	-	-	-	-
12	E12	-	-	F12	G12	K12	L12	M12	N12	Q12	R12	-
14	E14	I14	-	F14	G14	K14	-	-	-	-	-	-
16	E16	-	-	F16	G16	K16	-	-	-	-	-	-
18	E18	-	-	F18	G18	K18	L18	M18	N18	Q18	R18	-
19	-	E19	-	-	-	-	-	-	-	-	-	-
20	E20	I20	-	F20	G20	K20	L20	M20	-	-	-	-
21	E21	I21	-	F21	G21	K21	L21	M21	N21	-	-	-
22	E22	I22	-	F22	G22	K22	L22	M22	-	-	-	-
23	E23	I23	-	F23	G23	K23	L23	M23	N23	-	-	-
24	E24	-	-	F24	G24	K24	L24	M24	-	-	-	-
25	E25	I25	-	F25	G25	K25	L25	M25	N25	-	-	-
26	E26	-	-	F26	G26	K26	-	-	-	-	-	-
28	E28	I28	-	F28	G28	K28	L28	M28	-	-	-	-
29	E29	I29	-	F29	G29	K29	L29	M29	N29	-	-	-
30	-	-	-	-	-	-	-	M30	N30	-	R30	-
31	E31	-	-	F31	G31	K31	-	-	-	-	-	-
32	E32	I32	-	F32	G32	K32	L32	M32	N32	-	R32	-
36	E36	-	-	F36	G36	K36	-	-	-	-	-	-
37	E37	I37	-	F37	G37	K37	L37	M37	-	-	-	-
38	E38	I38	-	F38	G38	K38	L38	M38	N38	-	R38	-
39	E39	I39	-	F39	G39	K39	L39	M39	-	-	-	-
44	E44	I44	-	F44	G44	K44	L44	M44	N44	-	R44	-
45	E45	-	-	F45	G45	K45	-	-	-	-	-	-
47	E47	-	-	-	-	-	-	-	-	-	-	-
50	E50	I50	-	F50	G50	K50	L50	M50	N50	-	R50	-

Classification Manual - Table 8-1: Cross-Classification of Expenditure and Function Codes

51	E51	I51	-	-	-	-	L51	M51	-	-	-	-
52	E52	I52	-	F52	G52	K52	L52	M52	N52	-	R52	-
53	E53	I53	-	F53	G53	K53	L53	M53	-	-	-	-
54	E54	I54	-	F54	G54	K54	L54	M54	N54	-	R54	-
55	E55	-	-	F55	G55	K55	-	M55	N55	-	R55	-
56	E56	I56	-	F56	G56	K56	L56	M56	N56	-	R56	-
57	E57	I57	-	F57	G57	K57	L57	M57	-	-	-	-
58	E58	I58	-	F58	G58	K58	L58	M58	-	-	-	-
59	E59	I59	-	F59	G59	K59	L59	M59	N59	-	R59	-
60	E60	-	-	F60	G60	K60	L60	M60	-	-	-	-
61	E61	I61	-	F61	G61	K61	L61	M61	N61	-	R61	-
62	E62	I62	-	F62	G62	K62	L62	M62	N62	-	R62	-
66	E66	-	-	F66	G66	K66	L66	M66	N66	-	R66	-
67	-	E67/I67	-	F67	-	-	L67	M67	N67	-	-	S67
68	-	E68	-	-	-	-	-	M68	N68	-	-	-
74	E74	-	-	-	-	-	-	-	-	-	-	-
75	E75	-	-	-	-	-	-	-	-	-	-	-
77	E77	-	-	F77	G77	K77	-	-	-	-	-	-
79	E79	I79	-	F79	G79	K79	L79	M79	N79	-	R79	-
80	E80	-	-	F80	G80	K80	L80	M80	N80	-	R80	-
81	E81	-	-	F81	G81	K81	L81	M81	N81	-	R81	-
84	-	E84	-	-	-	-	-	-	-	-	-	-
85	E85	I85	-	F85	G85	K85	-	-	-	-	-	-
87	E87	I87	-	F87	G87	K87	L87	M87	N87	-	R87	-
89	E89	J89	I89	F89	G89	K89	L89	M89	N89	-	R89	S89
90	E90	-	-	F90	G90	K90	-	-	-	-	-	-
91	E91	-	I91	F91	G91	K91	L91	M91	N91	-	R91	-
92	E92	-	I92	F92	G92	K92	L92	M92	N92	-	R92	-
93	E93	-	I93	F93	G93	K93	L93	M93	N93	-	R93	-
94	E94	-	I94	F94	G94	K94	L94	M94	N94	-	R94	-

Dash (-) indicates that no code exists for that combination.

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

Chart 8-A - Description of Character and Object Categories

This chart lists and describes the various character and object categories used for classifying expenditure data. Note that a few categories use more than one code. Table 8-1 provides a cross-classification of these codes with the function codes.

Code	Category	Description																
<p>The following character and object codes can be divided into two main categories, those related to direct expenditure and those related to intergovernmental expenditure.</p> <p>DIRECT EXPENDITURE CATEGORIES:</p> <p>Direct expenditure comprises all expenditure other than intergovernmental expenditure.</p>																		
E	Current Operations	<p>Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except any amounts for capital outlay (i.e., for personal services or other objects used in force account construction of permanent and for acquisition of property and equipment).</p> <p>Includes repair and maintenance services (e.g., contracts and agreements, materials, and supplies) for the upkeep of buildings, infrastructure, and equipment to maintain required standards of compliance for their intended use. This covers the following activities:</p> <table> <tbody> <tr> <td><i>Cleaning</i></td> <td><i>Refinishing</i></td> </tr> <tr> <td><i>Fire repair</i></td> <td><i>Refurbishing</i></td> </tr> <tr> <td><i>Landscaping</i></td> <td><i>Removal</i></td> </tr> <tr> <td><i>(unrelated to new Removal construction)</i></td> <td><i>Repair</i></td> </tr> <tr> <td><i>Maintenance</i></td> <td><i>Replacement</i></td> </tr> <tr> <td><i>Painting</i></td> <td><i>Upkeep</i></td> </tr> <tr> <td><i>Patching</i></td> <td><i>Waterproofing</i></td> </tr> <tr> <td><i>Reconditioning</i></td> <td></td> </tr> </tbody> </table>	<i>Cleaning</i>	<i>Refinishing</i>	<i>Fire repair</i>	<i>Refurbishing</i>	<i>Landscaping</i>	<i>Removal</i>	<i>(unrelated to new Removal construction)</i>	<i>Repair</i>	<i>Maintenance</i>	<i>Replacement</i>	<i>Painting</i>	<i>Upkeep</i>	<i>Patching</i>	<i>Waterproofing</i>	<i>Reconditioning</i>	
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<i>Painting</i>	<i>Upkeep</i>																	
<i>Patching</i>	<i>Waterproofing</i>																	
<i>Reconditioning</i>																		
E-I-J	Assistance and Subsidies	<p>Direct cash assistance to foreign governments, private individuals, and nongovernmental organizations (e.g., foreign aid, agricultural supports, public welfare, veteran bonuses, and cash grants for tuition and scholarships) not in return for goods and services nor in repayment of debt and other claims against the government. Excludes payments to private vendors for medical care or other services for the needy; cash benefits under insurance trust programs; intergovernmental expenditure, and administrative costs, assistance-in-kind, and payments for purchase of commodities or services to be furnished free to needy or other individuals (the latter classified as current operations).</p> <p>Except for the Federal Government (for which virtually every function can have assistance and subsidies), this category is limited to just four codes: education grants, including scholarships to individuals and aid to private schools or colleges (code E19); public welfare cash assistance payments, either Federal categorical ones (code E67) or others (code E68); and bonuses to veterans (code E84).</p> <p>Assistance and subsidies character and object codes "I" and "J" are used only for the</p>																

		Federal Government. (The "J" code is needed because "I89" is used for interest on general debt.)
I	Interest on Debt	<p>Amounts paid for the use of borrowed money. Includes amounts for interest on debt of the government paid by all its accounting funds. No adjustment is made for premiums or discounts on debt issued or retired. Also excludes premiums paid on debt retired (report at code E89 for general debt retired and codes E91 - E94 for utility debt retired).</p> <p>Where amounts to cover interest accruing on debt prior to date of sale are included in the proceeds from issuance of securities, such amounts are treated as offsets to interest expenditure for the year in which they were received.</p> <p>There are five codes for interest expenditure, subdivided into interest on general debt (I89) and interest on utility debt, by type of utility (I91, I92, I93, and I94). This distinction is made on the basis of the classification of outstanding debt to which particular interest payments relate.</p>
	Capital Outlay Categories:	<p>Direct expenditure for purchase or construction, by contract or force account, of buildings and other improvements; for purchase of land, equipment, and existing structures; and for payments on capital leases.</p> <p>Certain terms (such as rehabilitate, remodel, resurface, renovate, etc.) can denote either construction or maintenance and repair (i.e., current operations). Their classification is based on the circumstances surrounding each situation. If the term refers to activities that materially extend the life or add value to the property, then they are classified under construction; otherwise, they are classified under current operations. No other practical standard (such as dollar amounts) can be uniformly applied to all levels of government.</p> <p>Receipts arising from insurance adjustments, sales of equipment, reimbursements, and the like are classified as revenue rather than as offsets to capital outlay expenditure.</p> <p>Capital outlay expenditures are subdivided into the three object classes below:</p>
F	Construction	<p>Production, additions, replacements, or major structural alterations to fixed works, undertaken either on a contractual basis by private contractors or through a government's own staff (i.e., force account).</p> <p>Includes initial production of buildings and structures; initial permanent improvements (other than buildings) that add value to land; and subsequent improvements representing major permanent structural alterations that materially extend the useful life of fixed works. Covers all costs of materials, supplies, and labor that are reasonable and necessary to place an asset in its intended location and prepare it for its intended use, viz., professional fees or architects, engineers, appraisers, and attorneys associated with feasibility studies; preliminary engineering, planning, and design; and related developmental costs such as overhead, office costs, and other purchased construction-related services. Also includes centralized architecture, design, and planning offices whose main role is support of public construction projects, including related salaries and wages, insurance, professional services, etc.</p> <p>INCLUDES for buildings and structures: initial or additional installation of equipment and facilities that are integral parts of the structure. Also includes largely site-fabricated equipment integral to enterprise operations, such as power, water, and sewage treatment plants (generators, reactors, boilers, storage tanks, steam engines, and the like).</p> <p>Examples of activities included:</p>

<i>Additions</i>	<i>Escalators</i>
<i>Alterations</i>	<i>Heating</i>
<i>Clearing and grading of land</i>	<i>Plumbing</i>
<i>Construction-related landscaping</i>	<i>Modernization</i>
<i>Conversions</i>	<i>Modifications</i>
<i>Demolition needed for construction</i>	<i>New building</i>
<i>Expansion</i>	<i>Reconstruction</i>
<i>Fire rebuilding</i>	<i>Redevelopment</i>
<i>Improvements</i>	<i>Rehabilitation</i>
<i>Installation</i>	<i>Relocation</i>
<i>Machinery and equipment integral to structure</i>	
<i>Major replacements</i>	<i>Remodeling</i>
<i>Mechanical-electrical installations:</i>	<i>Renovation</i>
<i>Central air conditioning</i>	<i>Resurfacing</i>
<i>Electric Work</i>	<i>Reroofing</i>
<i>Elevators</i>	

Examples of labor and fees included:

<i>Contract price</i>	<i>Attorneys</i>
<i>Insurance during construction</i>	<i>Designers</i>
<i>Job order cost</i>	<i>Engineers</i>
<i>Overhead and office costs</i>	<i>Financial advisors</i>
<i>Professional fees:</i>	<i>Planning</i>
<i>Architects</i>	<i>Similar purchased services</i>
<i>Appraisers</i>	

INCLUDES for nonbuilding improvements: initial or additional improvements that add value to land, such as:

<i>Airport runways</i>	<i>Retaining walls</i>
<i>Bridges</i>	<i>Roadways</i>
<i>Curbs, drains, and gutters</i>	<i>Sidewalks</i>
<i>Fences</i>	<i>Swimming pools</i>
<i>Outdoor lighting</i>	<i>Traffic signs/signals</i>
<i>Parking lots</i>	<i>Tunnels</i>
<i>Pavements</i>	<i>Utility connections</i>
<i>Piers</i>	<i>Viaducts</i>
<i>Railroad tracks</i>	<i>Wharves and docks</i>

EXCLUDES expenditure for maintenance and repairs to existing structures or service facilities for the purpose of keeping property in an ordinarily efficient operating condition and which are not considered permanent structural alterations that materially extend the life of the asset--e.g., painting, cleaning, patching, refurbishing, reconditioning, etc. (report under current operations). Also excludes identifiable payments to other governments for construction work (classify under

		intergovernmental expenditure) as well as purchase or installation of machinery and equipment not integral to fixed structures. In addition, excludes costs attributable to the capitalization of net interest expense incurred during the construction period (report under interest on debt).
G	Purchase of Land and Existing Structures	<p>Acquisition of these assets as such by outright purchase; payments on capital lease-purchase agreements or installment purchase contracts; costs associated with eminent domain (including purchase of rights-of-way); and tax or special assessment foreclosure. Covers all ancillary costs associated with the transaction such as legal and title fees, surveying fees, appraisal and negotiation fees, damage claims, and nonconstruction-related site preparation costs including clearing, filling, leveling, and razing unwanted structures.</p> <p>The use of the "G" code for purchase of land and existing structures applies only during the original compilation of data for the state and largest city and county governments. When these data are inserted into the Bureau's computerized records, they are combined with purchase of equipment data ("K" codes) to produce a category called "Capital Outlay Other Than Construction." The equipment only category ("K" codes), therefore, becomes a subcategory under this one in all subsequent computer files, printouts, and publications. For all other governments, the "G" code represents the purchase of land, equipment, and existing structures-- i.e., all capital outlays other than construction.</p>
K	Purchase of Equipment	<p>Purchase and installation of apparatus, furnishings, motor vehicles, office equipment, and the like having a life expectancy of more than five years. Includes both additional equipment and replacements purchased outright or through capital lease or installment purchase contracts. Includes related expenditure necessary to place equipment in its intended state of operation (e.g., transportation charges, installation fees, taxes, etc.).</p> <p>Excludes rental of equipment (report under current operations) and equipment and facilities that are integral parts of constructed or purchased structures (report under construction or purchase of land and existing structures, respectively).</p>
X-Y	Insurance Trust	<p>Social insurance payments to beneficiaries, employee retirement annuities and other benefits, and withdrawal of insurance or employee retirement contributions. Includes only monies paid to beneficiaries; administrative expenditure for insurance trust systems is classified as current operations.</p> <p>The "X" codes are used for expenditure of employee retirement systems while the "Y" codes are used for expenditure of all other insurance trusts.</p>

INTERGOVERNMENTAL EXPENDITURE CATEGORIES:

		<p>Amounts paid to other governments for performance of specific functions or for general financial support. Includes grants, shared taxes, contingent loans and advances, and any significant and identifiable amounts or reimbursement paid to other governments for performance of general government services or activities. Excludes amounts paid to other governments for purchase of commodities, property, or utility services and for any tax levied as such on facilities of the government. See Section 6.43 for a more extensive discussion of this topic.</p> <p>The functional classification of intergovernmental expenditure is determined by the nature of the activities to which the receiving government is required to apply it by the paying government, or by the functional classification of activities giving rise to particular items of reimbursement. By definition, all intergovernmental expenditures for activities administered by independent or dependent school systems are classified under education (e.g., school lunch and health programs).</p>
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The character and object codes for intergovernmental expenditure indicate the type of receiving government, as follows:

L	To state government
M	To local governments, N.E.C.
N	To general purpose governments (county, municipal, or township)
Q	To independent school districts
R	To special district governments
S	To the Federal Government

Exhibit Code:

Z00	Salaries and Wages	Total expenditure during fiscal year for salaries and wages for all functions and activities, including the general government, liquor store, and utility sectors. Salaries and wages consist of gross amounts paid for compensation of own officers and employees (prior to deducting for withheld taxes, retirement contributions, charges for subsistence, or other purposes), including both current operations expenditure and capital outlay expenditure ("force account"). This category excludes employer contributions for any type of employee fringe benefit and the value of subsistence, quarters, or other payments-in-kind to military or other public employees.
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DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

CODE AND TYPE OF CHARGE	General Purpose Governments					
	Federal	State	DC	Large city-county	Other local	Special District
EXPENDITURES, DIRECT:						
E - Current Operations	Y	Y	Y	Y	Y	Y
--Assistance and Subsidies:						
E - do	Y	Y	Y	Y	Y	Y
I - do	Y	N	N	N	N	N
J - do	Y	N	N	N	N	N
--Capital Outlay:						
F - Construction	Y	Y	Y	Y	Y	Y
G - Land and Existing Structures	Y	Y	Y	Y	Y	Y
K - Equipment	Y	Y	Y	Y	N	N
--Insurance Trusts:						
X - Employee Retirement Systems	Y	Y	Y	Y	Y	Y
Y - Other Insurance Trusts	Y	Y	Y	N	N	N
INTERGOVERNMENTAL, TO:						
L - State Government	Y	N	N	Y	Y	Y
M - Local Governments, N.E.C.	Y	Y	Y	Y	Y	Y
N - General Purpose Local Governments	N	Y	N	N	N	N
Q - School Districts	N	Y	Y	Y	Y	Y
R - Special Districts	N	Y	N	N	N	N
S - Federal Government	N	Y	Y	Y	Y	Y

EXHIBIT CODE:

Z00 - Salaries and Wages

Y

Y

Y

Y

Y

Y

* Shows whether data are collected (Y) or not collected (N) for that type of government.

NOTE - This is a general guide to the coverage of the character and object codes. See Function Description Sheets in Chapter 4 for coverage of specific expenditure codes.

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Federal, State, and Local Governments

Government Finance and Employment Classification Manual

Chapter 9 - Indebtedness

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Description Sheet:

Description of Debt Categories

Perhaps more than any other area of public finances, government debt has grown increasingly diverse and complex since the Census Bureau's classification system was created. The effect of these changes on the classification system has been so pronounced that major changes were made to it beginning with the fiscal year 1987-88 finance survey.

9.1 Debt Definition

Public debt comprises all interest-bearing short-term credit obligations and all long-term credit obligations incurred in the name of the government and all its dependent agencies, whether backed by the government's full faith and credit or nonguaranteed. It includes tax-exempt as well as taxable public debt.

The Census Bureau concept of public debt is an inclusive one, covering judgments, mortgages, "revenue" and "earning" bonds, and special assessment obligations as well as the more traditional general obligation bonds, notes, and interest-bearing short-term warrants. It includes not only public debt for public improvements (roads, sewers, airports, etc.) but also public debt issued for the direct benefit of the private sector (industrial development, mortgage revenue, pollution control abatement, etc.). See Section 9.3 for a more detailed discussion of this topic.

This definition covers obligations of all agencies, boards, commissions, or other organizations categorized as dependent on the government concerned (see Chapter 3). For instance, government business-type activities, particularly utilities, have debt that is payable exclusively from earnings of the facilities which the debt financed. Many special assessment obligations are paid completely from levies on the property benefiting from such improvements, without recourse to the general credit of the government. State authorities, educational institutions, and other agencies frequently have debt secured only by their own revenues, other dedicated receipts, or agency properties. These types of obligations are issued widely by dependent agencies of a government, such as special improvement districts of city corporations, state dormitory authorities, or housing finance agencies. Often, the parent government does not even maintain central accounts on such debt. Nonetheless, all these examples are types of credit obligations reported in Census Bureau statistics on public debt.

The Bureau assigns public debt, as defined above, to the government in whose name it is incurred, regardless of the location of responsibility for debt service. In the case of public debt for private purposes, this generally represents the government whose tax-exempt status was used to issue such debt. State obligations for which interest and principal payments are financed by local government payments to the state are treated as state debt. Similarly, debt of an agency classified as dependent on a local government is treated as local government debt.

9.11 Liabilities Outside Census Bureau Definition

This concept of public debt, however, is not so broad that it covers every liability listed on the balance sheets or elsewhere in government finance reports. The following types of liabilities are excluded from Census Bureau statistics:

- Noninterest-bearing short-term obligations, such as accounts payable, noninterest-bearing warrants, and the like. Note, however, that noninterest-bearing long-term obligations having a formal debt instrument (such as a fixed repayment schedule) are classified as government debt.
- Interfund advances, loans, or other obligations between accounting funds of the same government (see Section 6.6 for a discussion of intragovernmental transactions). As a practical matter, these debt statistics do include formal debt instruments of a government that are held as investments by its own agencies or fund on behalf of others (see Section 6.5).
- Contingent loans and advances from other governments, which are classed as intergovernmental transactions (see Section 6.4).
- Rights of individuals to benefits from retirement funds or other social insurance trust systems.
- Unfunded liabilities of retirement systems, unpaid annual or sick leave, or other obligations without a formal debt instrument specifying terms, length, interest rate, etc.
- Leases, including both capital and operating leases (see Section 9.63).

Chart 9-A provides a sample of the most common types of government liabilities that are included and excluded from this definition of public debt.

9.12 Major Classification Changes with Fiscal Year 1987-88 Data

Because of the growing complexity of government debt financing and the increasing difficulty in collecting statistics regarding it, the Census Bureau instituted major classification changes to this area, effective with fiscal year 1987-88 data. The major effects of the changes were to simplify the classification scheme and to identify more completely public debt for private purposes.

The classification changes can be summarized as follows:

- The functional detail on long-term debt issued, retired, and outstanding was reduced from 19 to eight categories, half of which are for utilities. The disposition of the previous function codes is shown in the chart below:

Old Code	Character and Object Category	New Code
<i>Utility Debt (see Note 1):</i>		
A	Water Supply Systems*	A
B	Electric Power Systems*	B
C	Natural Gas Supply Systems*	C
D	Public Mass Transit Systems*	D
<i>General Debt (see Note 2):</i>		
E	Air Transportation	X
F	Elementary and Secondary Education*	F

G	Institutions of Higher Education	G
H	Other Education, N.E.C.#	G
J	Hospitals#	X
K	Highways-Regular	X
L	Highways-Toll	X
M	Housing and Community Development#	X
N	Parks and Recreation	X
P	Sewerage	X
R	Veterans' Bonuses	X
S	Water Transport and Terminals	X
T	Industrial Development and Pollution Control	T
W	Mortgage Revenue	T
X	General Debt, N.E.C.	X

* Indicates no change to category.

Indicates that some debt previously classified in this code is included in the new *Public Debt for Private Purposes* category.

- A new category, *Public Debt for Private Purposes* (code T), was created as a combination of industrial development and pollution control (old T code) and mortgage revenue (old W code) plus debt that was recorded in other functions (e.g., from the education debt categories, debt for student education loans and from hospital debt category, debt to finance private hospital construction).
- Two functional categories that had been used previously to classify state government full-faith and credit long-term debt, *General Obligation Bonds and Debt Initially Payable from Specified Nontax Revenue*, were eliminated.

9.2 Four-Way Classification of Public Debt

For Census Bureau statistics, public debt is classified into four categories using a 3-digit coding scheme. Except for the first category, all apply solely to long-term debt. These categories are defined in detail in the Description of Debt Categories. Below is a summary of each:

- *By length of term.* Debt is classified as being either short-term or long-term. Note that for short-term debt, only the amounts outstanding at the beginning and end of the fiscal year are reported. Unlike long-term debt data, no effort is made to collect the entire amount of short-term debt sold and paid off during the fiscal year or to categorize short-term debt by function.
- *By type of long-term debt.* Long-term debt is classified by one of three types: issued during the year, retired during the year, or outstanding at the end of the government's fiscal year. Note that the first two record debt activity over a period of time while the last one measures debt at a specific point. Also, the end of fiscal year refers to the government's own fiscal year, not the Census Bureau reporting period.
- *By character of long-term debt.* Long-term debt is classified as either backed by the full-faith and credit of the government or as nonguaranteed. For smaller local governments, long-term debt issued and retired is not classed in either category but is categorized as "unspecified in character."
- *By purpose of long-term debt.* Long-term debt is classified according to the purpose, or function, intended to be financed from its proceeds. There are currently eight functional categories for debt:

Utility Debt (see [Note 1](#)):

- Water Supply Systems
- Electric Power Systems
- Natural Gas Supply Systems
- Public Mass Transit Systems

General Debt:

- Elementary and Secondary Education
- Higher and Other Education
- Public Debt for Private Purposes
- All Other Debt, N.E.C. (see [Note 2](#))

See Chapter Four for detailed definitions of these functional categories (except *Public Debt for Private Purposes*, which is not a function per se).

9.3 Public Debt for Private Purposes

This functional debt category, first used in the fiscal year 1987-88 survey, represents a consolidation of two former categories plus certain debt from others. It is now one of the largest type of state and local government debt.

Public debt for private purposes comprises credit obligations of a government or any of its dependent agencies for the purpose of funding private sector activities (see [Note 3](#)), including debt that is backed solely by the private organization(s) involved. Such debt is assigned to the government whose bond-issuing authority was used to secure its tax-exempt status or, in the case of taxable debt, was used for its issuance. Examples of private sector activities funded include industrial and commercial development, pollution control, housing and mortgage loans, private hospital facilities, student loans, and such private ventures as sports stadiums, convention centers, and shopping malls.

This type of debt poses certain data collection problems for the Bureau. First, it is not listed always in the financial statements of the government issuing it. Often, the debt is discovered in secondary sources, such as Moodys. Second, even if its issuance is identifiable, its retirement schedule, interest payments, and amount outstanding may be unavailable, requiring the Bureau to estimate them. Third, the governments' themselves often do not construe such debt to be their own and object to its being included in Census Bureau statistics about their finances. Finally, this debt can distort the presentation of data, such as its effect on per capita debt when a small government (in population) issues a large amount of public debt for private purposes.

9.31 Related Revenue, Expenditure, and Cash and Security Issues

Public debt for private purpose also generates special treatment regarding its related revenue, expenditure, and even cash and security holdings. This treatment was revised for the fiscal year 1987-88 survey to cover all types of debt like this; previously, it was limited to mortgage revenue debt (the old "W" code debt).

- Revenue: Classified as *Interest Earnings* (code U20) is an amount equal to the interest expenditure (code I89) on all public debt for private purposes.
- Expenditure: Unlike all other forms of debt issued, no expenditures from the proceeds of public debt for private purposes are reported. Classified as *Interest on General Debt* (code I89) are the actual (or estimated) interest payments on such debt.
- Cash and Security Holdings: Classified as an *Offset to Debt* (code W01) is an amount equal to the public debt for private purposes outstanding at the end of the fiscal year. This figure is revised annually to account for amounts retired or issued.

9.4 Refunding of Long-Term Debt

Another growing (in volume and complexity) feature of public debt finances is the refunding of long-term debt. Governments often retire debt before it matures by issuing more debt--generally at a lower interest rate (like refinancing a mortgage). A more peculiar version is advance refunding where a government issues new debt but sets aside the proceeds rather than actually paying off the old debt. The old debt, in turn, is "defeased" and removed from the government's accounting statement. How such activities are reported in Census Bureau statistics is described in the next two sections.

9.41 Regular Refunding

Regular (or direct) refunding refers to the issuance of long-term obligations in exchange for, or to finance the retirement of, existing long-term debt, typically on or after the first call date of the debt to be refunded. This rather straightforward transaction is classified for Census Bureau statistics as described below:

- *Refunding debt issued*: The par value of debt issued during the fiscal year is reported twice: (1) under regular debt issue categories (codes 21*, 24*, or 29*) and (2) under the refunding debt issued category (code 52T), an exhibit code. Note that the "T" in code 52T does not refer to public debt for private purposes. Any amounts authorized but not actually issued are excluded.
- *Debt retired by refunding*: The par value of debt retired by refunding during the fiscal year is reported twice: (1) under regular debt retired categories (codes 31*, 34*, or 39*) and (2) under the debt retired by refunding category (code 53T), an exhibit code. Note that the "T" in code 53T does not refer to public debt for private purposes.
- *Refunding debt outstanding*: The par value of debt outstanding that was issued for refunding purposes is reported under regular debt outstanding categories (codes 41* or 44*). The debt that has been retired by the refunding bonds is excluded.

Note: The asterisk (*) refers to the debt function code which is based on the function of the debt being refunded.

9.42 Advance Refunding

A much more complex situation is when a government issues refunding debt but cannot legally retire the old debt under the terms of the original debt issuance (typically, 10 years after its issuance). That is, the original debt's "first call" date has not yet been reached. Usually, this occurs during times when interest rates are falling dramatically. In these cases, the government places the proceeds of the refunding bonds in escrow, which includes enough monies to cover the debt service (principal and interest) until the original debt's first call date is reached, when the escrowed funds are used to retire the original debt's remaining balance.

The government generally has two choices on treating the refunded debt: One, if the refunding debt issued is sufficient to pay the remaining principal and all future interest on the original debt, then the government can remove the original debt from its balance sheet, an action called defeasance. For Census Bureau purposes, a debt is defeased whether or not the government is released from its legal obligation for the debt (legal defeasance) or remains the primary obligor (in-substance defeasance).

Two, the government may use the escrow funds to pay the interest and principle due on the refunding debt, not the original debt, until a certain date is reached, at which time the escrowed money is used to retire the original debt, which is then defeased. This type of advance refunding is called "crossover" refunding.

The example below illustrates a typical advance refunding:

City X has \$10 million in water utility nonguaranteed debt outstanding at 13% interest whose first call date is not for four more years. It issues \$12 million in advance refunding bonds (at 6%) to cover principal and interest to maturity. The proceeds are used to purchase Federal securities which are placed in escrow and used for debt service on the original issue. The original debt is "defeased" and removed from the books of the government. Assume that there is no other principal paid on either the original or advance refunding debt.

For Census Bureau statistics, this advance refunding scenario would be treated in the following manner:

- *Advance refunding debt issued:* The par value of the entire refunding debt issue (i.e., the \$12 million cited in the example) is reported under regular debt issued categories (codes 21*, 24*, or 29*).
- The par value of the refunding debt issue used to refund the old debt principal (i.e., the \$10 million in the example) is reported under the exhibit code, *Refunding Debt Issued* (code 52T). The portion to be used for interest is not included in code 52T.
- *Debt retired by advance refunding:* The treatment of the original debt's retirement and its outstanding amount depends on when the government no longer considers the debt to be on its books, regardless of whether or not the debt still exists (i.e., is still in possession of its bond holders). Once the government considers the original debt defeased and removes it from its official accounting records (see [Note 4](#)), the par value of the original debt issue is reported twice: (1) under regular debt retired categories (codes 31*, 34*, or 39*) and (2) under the exhibit code, *Debt Retired by Refunding* (code 53T). In the above example, once the original debt was defeased in the second fiscal year, the \$10 million would be coded both 24A and 53T. The retirement of the refunding debt itself is treated the same as any other debt retirement.
 - *Advance refunding debt outstanding:* The refunding debt itself is reported in the same manner as any other long-term debt outstanding. The treatment of the original debt to be refunded in advance depends on whether or not it is still on the government's books:
 - If the original debt is still shown on the government's official accounting records, then it is reported as debt outstanding (along with the advance refunding debt outstanding). This is not uncommon for the first year the advance refunding debt is issued or in cases of crossover advance refunding. Citing the example above, this would be a total of \$22 million in debt outstanding.
 - If the original debt has been defeased and is no longer shown in the government's official accounting records, then it is not reported as debt outstanding. In the above example, debt outstanding would be limited to the \$12 million in advance refunding debt.
 - This treatment was adopted first with fiscal year 1978-79 data. The Bureau made a one-time adjustment of about \$5.6 billion to state and local government long-term debt outstanding for that year to accomplish this revision.

9.5 Derived Debt Statistics

From the debt data that is collected from state and local governments, the Census Bureau also computes derived statistics on indebtedness. Some of these also use data gathered on cash and security holdings. Note that there are no census codes associated with these types of statistics.

9.51 Derived Debt Statistics

Borrowing is an estimate of the net amount of new money that a government has borrowed during the fiscal year, including short- and long-term debt. It consists of the par value of long-term debt issued during the year (other than for refunding purposes) plus any net increase in short-term debt between the beginning and end of the fiscal year. Note that it does not reflect the total amount of short-term debt sold during the year.

Shown as a formula using Census Bureau 3-digit debt codes, borrowing is computed as follows (the asterisk (*) in the formulas below stands for the appropriate function code for the debt issued or retired):

If net short-term debt has **increased** during the fiscal year:

$$21^* + 24^* + 29^* + (64V - 61V) - 52T$$

If net short-term debt has **decreased** (or remained constant) during the fiscal year:

$$21^* + 24^* + 29^* - 52T$$

Redemption is an estimate of the net amount of debt that a government has paid off during the fiscal year, including short- and long-term debt. It consists of the par value of long-term debt retired during the year (other than debt retired by refunding) minus any net decrease in short-term debt between the beginning and end of the fiscal year. Note that it does not reflect the total amount of short-term debt paid off during the year.

Shown as a formula using Census Bureau 3-digit debt codes, redemption is computed as follows:

If net short-term debt has **increased** during the fiscal year:

$$31^* + 34^* + 39^* - 53T$$

If net short-term debt has **decreased** (or remained constant) during the fiscal year:

$$31^* + 34^* + 39^* + (64V - 61V) - 53T$$

Note that debt redemption includes debt redeemed not only from current revenue or prior year fund balances but also from the sale of assets accumulated in debt service funds (sinking funds). The transfer of current revenue to such funds for future debt service is considered an intragovernmental transaction and, therefore, is not included in either revenue or expenditure statistics. (The amounts held, however, are recorded as cash and securities; see Chapter 10 for details.)

9.52 Change in Debt

Combining features of both debt borrowing and redemption, change in debt is an estimate of the net change in a government's indebtedness during the fiscal year. It consists of the par value of long-term debt issued during the fiscal year less the par value of long-term debt retired during the year plus (or minus) the change in short-term debt between the beginning and end of the fiscal year. Note that it does not reflect the total amount of short-term debt sold or paid off during the year.

Shown as a formula using Census Bureau 3-digit debt codes, change in debt is computed as follows:

$$21^* + 24^* + 29^* - 31^* - 34^* - 39^* + (64V - 61V)$$

9.53 Net Long-Term Debt Outstanding

Net long-term debt outstanding is the amount of long-term debt held by a government for which no funds have been set aside for its repayment. It consists of total long-term debt outstanding less total offsets to debt (i.e. cash and security holdings in debt service, or sinking, funds). Shown as a formula using Census Bureau 3-digit debt codes, net long-term debt outstanding is computed as follows:

$$41^* + 44^* - W01$$

For state governments and the largest city and county governments whose data are compiled specially by the Bureau, net long-term debt is divided further between full-faith and credit and nonguaranteed.

- *Net Long-Term Full-Faith and Credit Debt* consists of the par value of total full-faith and credit long-term debt less offsets to full-faith and credit long-term debt. Shown as a formula using Census Bureau 3-digit debt codes, it is computed as follows:

$$41^* - 71W$$

- *Net Long-Term Nonguaranteed Debt* consists of the par value of total nonguaranteed long-term debt less offsets to nonguaranteed long-term debt. Shown as a formula using Census Bureau 3-digit debt codes, it is computed as follows:

$$44^* - 74W$$

See Chapter 10 for a description of offsets to full-faith and credit and to nonguaranteed debt (codes 71W and 74W).

9.6 Other Debt Topics

This section covers topics not discussed elsewhere, primarily new and more complex debt instruments that governments have employed in recent years.

9.61 Zero Coupon and Other Deep Discount Bonds

Deep discount bonds and their equivalents (zero-coupon bonds, compound interest bonds, etc.) are debt instruments sold at a price much below their face value. The interest they earn is added to the value of the bond rather than paid out serially (similar to how U. S. savings bonds work). Stated formally, interest is reinvested, compounded at the original rate that applied to principal, and paid at maturity.

For Census Bureau statistics, deep discount debt transactions are reported as follows:

- *Debt issued:* Only the actual proceeds from the sale of the bonds are reported as long-term debt issued (i.e., not the higher face value amount).
- *Debt retired:* When the bonds are finally paid off, only the original sale price is reported as long-term debt retired (i.e., not the higher face value which includes accumulated interest). Thus, the amount retired is equal to the amount originally reported as issued.
- *Debt outstanding:* The amount of proceeds from the original sale of the bonds is reported as long-term debt outstanding (i.e., the outstanding amount is not incremented by the interest earned and added to its face value). Thus, the amount outstanding remains constant during the life of the bond.
- *Interest expenditure:* The amount of interest earned by the bond and added to its face value is reported as interest expenditure (even if it does not involve actual cash disbursements).

9.62 Bond Banks and Pooled Debt

To reduce the cost of issuing debt and to achieve a lower interest rate, governments sometimes agree to issue debt jointly rather than individually. For instance, a state government may create a "bond bank" that issues debt in the state's name that is then used to purchase securities from local governments. Local governments may also create their own bond banks or enter into "pooled debt" arrangements where one member issues debt and others borrow from the proceeds.

For Census Bureau statistics, such arrangements are reported as follows:

- *Debt issued, retired, and outstanding:* The government in whose name the bond bank or pooled debt was issued is recorded with the amount issued, retired, and outstanding using regular census debt codes.
- *Loaning of proceeds to other governments:* The distribution of the proceeds from the bond bank or pooled debt is not reported as an intergovernmental transaction. Instead, for the government issuing such debt, the purchase of other government's securities or the borrowing of debt proceeds by other governments is reported as an investment under *Offsets to Debt* (code W01). For the governments whose securities are sold or which borrows the proceeds, it is treated a long-term debt issued (codes 21*, 24*, or 29*).
- *Repayment of proceeds:* When the member government repays part or all of the loan from the issuing government, it is reported as long-term debt retired by the former. For the issuing government, the amount repaid each year reduces the security holding for offsets to debt (code W01).
- *Interest on debt:* For the issuing government, the interest paid on the debt is reported under the appropriate interest expenditure category (I89, I91, I92, I93, or I94). For the member governments, it is treated as in intergovernmental expenditure (and for the issuing government as intergovernmental revenue).

Note that in some cases, the original debt is issued by a nongovernmental entity (such as a league of cities) which operates more like the joint activities described in Chapter 3. In these cases, the debt and its related transactions are assigned to the member governments and reported as regular long-term debt.

9.63 Leases and Lease-Purchase Agreements

For Census Bureau statistics, leases, lease-purchase arrangements, lease-rental agreements, and the like are not considered public debt (see [Note 5](#)). Instead, payments on them are reported as capital outlay; see Section 6.72 for details.

A government may enter into a leasing arrangement with a private firm in lieu of issuing debt and building their own facilities. The

private firm obtains funding for the project, builds it, and leases the facility or equipment back to the government. For the government, leases offer the advantages of not requiring voter approval and are not counted toward its debt limitation ceiling.

Note that Census Bureau debt categories do include lease-rental bonds issued by a dependent agency of a government which builds a facility that it leases back to the parent government. Lease payments, of course, would not be reported since they represent intragovernmental transfers.

9.64 Taxable Public Debt

For Census Bureau statistics, taxable public debt is reported in the same manner as tax exempt public debt.

Most government debt is tax exempt; that is, the interest it pays to bondholders is exempt from Federal income taxes. In some cases, however, governments will issue debt that does not receive exemption from Federal taxes (for instance, to get around debt limitations).

1. *Utility debt applies only to debt amounts that can be identified readily as being for particular utility purposes. Such obligations are included without reference to the conditions determining payment of interest and principal--that is, whether or not utility or general revenues are used. Likewise, general obligation bonds or other "tax supported" obligations issued specifically to fund utility operations or facilities are classed as utility debt (and interest on them as utility interest expenditure). [citation](#).*
2. *Includes any debt issued for liquor stores or insurance trust purposes. [citation](#).*
3. *Take note that this statistical category is broader than the "private activity bonds" that are regulated by such Federal laws as the Tax Reform Act of 1984, which excludes such debt as private multi-family rental housing and mortgage subsidy bonds that are included in the Census Bureau category. [citation](#).*
4. *For purposes of determining whether or not the original debt has been removed from the government's books, the Bureau considers the "official record" to be the balance sheet from the government's annual finance report. Thus, defeased debt carried only in notes to the financial statements or in a debt compilation sheet would not be considered outstanding debt of the government. [citation](#).*
5. *Leases are not classified as debt for Census Bureau purposes for various reasons. Unlike bonded debt, leases rarely generate any cash flow. With no proceeds available, there are no funds to expend on capital outlays or to turn over to the private sector in return for an investment security. Moreover, leases are rarely negotiable instruments, do not require voter approval or apply to debt ceiling limits, are funded by annual appropriations rather than dedicated taxes or other revenue sources (in effect, making them renewable one-year contracts), can be canceled in some cases, and often have an "interest" component that is simply an imputed amount. Thus, for Census Bureau statistics, leases are closer to the "pay-as-you-go" way of financing capital improvements than to debt. [citation](#).*

Source: U.S. Census Bureau, Governments Division
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Chart 9-A - Examples of Liabilities Included and Excluded from Census Bureau Definition of Public Debt

This chart is by no means an exhaustive list of all possible liabilities that governments incur; rather, it shows the most common types of debt found in annual finance reports.

Examples of Liabilities Included in Census Bureau Public Debt	Examples of Liabilities Excluded from Census Bureau Public Debt
Bank lines of credit	Accounts Payable
Bank loans	Accrued Expenses
Bond anticipation notes	Accrued interest payable
Certificates of obligation	Accrued vacation or sick leave
Certificate of obligation (COPs)	Actuarial deficits (unfunded liabilities) of pension funds
Claims and judgements	
Construction loan notes (CLNs)	Amounts owed in an agency or trust capacity
"Deep-discount" debt, such as: Compensated absences	Bank overdrafts or temporary fund deficits
Zero-coupon bonds	
Demand bonds	Compensated absences
General obligation bonds (GOBs)	Contingent loans and advances
General obligation self-supporting bonds	Defeased debt (from advance refunding operations)
General obligation tax increment bonds	Deferred compensation payable
Grant anticipation notes	Deferred income or revenue
Industrial revenue bonds	Installment purchase agreements or contracts
Lease revenue bonds	
Lease-rental bonds	Interfund loans and advances ("due to other funds")
Limited tax bonds	
Mortgage notes	Leases (operating or capital)
Noninterest-bearing long-term warrants and obligations with debt instruments	Long-term contracts payable
Notes payable	Noninterest-bearing short-term warrants and obligations
Pollution control bonds	Purchase contracts
Revenue anticipation notes	Refundable deposits
Serial bonds	Reverse repurchase agreements
Special assessment bonds	Rights of persons to benefits from public employee retirement or other insurance trust systems
Special obligation bonds	
Special revenue bonds	
Tax anticipation notes	Salaries payable
Tax anticipation notes	Salaries payable
Taxable public debt	Severance payable
Term bonds	Vouchers payable

Source: U.S. Census Bureau, Governments Division

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Chart 9-B - Summary of Debt Categories and Codes

Item	FUNCTION:							
	Utility				General			
	Water Supply	Electric Power	Natural Gas Supply	Public Mass Transit	Elementary-Secondary Education	Other/Higher Education	Public Debt for Private Purposes	All Other
SHORT-TERM DEBT, outstanding: (See Note 1)								
Beginning of fiscal year	-	-	-	-	-	-	-	61V
End of fiscal year	-	-	-	-	-	-	-	64V
LONG-TERM DEBT:								
Outstanding at beginning of fiscal year	19A	19B	19C	19D	-	19H	19T	19X
Issued during fiscal year:								
Full-faith and credit	21A	21B	21C	21D	21F	21G	-	21X
Nonguaranteed	24A	24B	24C	24D	24F	24G	24T	24X
Unspecified	29A	29B	29C	29D	29F	29G	-	29X
Exhibit: Refunding Debt (See Note 1)	-	-	-	-	-	-	-	52T
Retired during fiscal year:								
Full-faith and credit	31A	31B	31C	31D	31F	31G	-	31X
Nonguaranteed	34A	34B	34C	34D	34F	34G	34T	34X
Unspecified	39A	39B	39C	39D	39F	39G	-	39X
Exhibit: Refunded Debt (See Note 1)	-	-	-	-	-	-	-	53T
Outstanding at end of fiscal year:								
Full-faith and credit	41A	41B	41C	41D	41F	41G	-	41X
Nonguaranteed	44A	44B	44C	44D	44F	44G	44T	44X
Federal Government only:								
Increase in debt	-	-	-	-	-	-	-	41I
Held by self	-	-	-	-	-	-	-	41V
Held by others	-	-	-	-	-	-	-	41Y
Public debt	-	-	-	-	-	-	-	41Q
Agency debt	-	-	-	-	-	-	-	41W

* - Dash (-) indicates no code for that item.
1 - Debt code suffix does not represent a functional activity.

Source: U.S. Census Bureau, Governments Division
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Chart 9-C: Debt Detailed Code List with Coverage of Data Collection

Item	General Purpose Governments					
	Federal	State	DC	Large city-county	Other local	Special Districts
SHORT-TERM DEBT, OUTSTANDING:						
61V - Beginning of fiscal year	N	Y	Y	Y	Y	Y
64V - End of fiscal year	N	Y	Y	Y	Y	Y
LONG-TERM DEBT:						
OUTSTANDING AT BEGINNING OF FISCAL YEAR:						
19A - Water supply systems	N	N	N	N	Y	Y
19B - Electric power systems	N	N	N	N	Y	Y
19C - Natural gas supply systems	N	N	N	N	Y	Y
19D - Public mass transit systems	N	N	N	N	Y	Y
19H - Education (all)	N	N	N	N	Y	Y
19T - Public debt for private purposes	N	N	N	N	Y	Y
19X - All other debt	N	Y	Y	Y	Y	Y
ISSUED DURING FISCAL YEAR:						
--- Full-faith and credit:						
21A - Water supply systems	N	Y	Y	Y	N	N
21B - Electric power systems	N	Y	N	Y	N	N
21C - Natural gas supply systems	N	Y	N	Y	N	N
21D - Public mass transit systems	N	Y	N	Y	N	N
21F - Elementary-secondary education	N	Y	Y	Y	N	N
21G - Higher and other education	N	Y	Y	Y	N	N
21X - All other debt	N	Y	Y	Y	N	N
--- Nonguaranteed:						
24A - Water supply systems	N	Y	Y	Y	N	N
24B - Electric power systems	N	Y	N	Y	N	N
24C - Natural gas supply systems	N	Y	N	Y	N	N
24D - Public mass transit systems	N	Y	N	Y	N	N
24F - Elementary-secondary education	N	Y	Y	Y	N	Y
24G - Higher and other education	N	Y	Y	Y	N	Y
24T - Public debt for private purposes	N	Y	Y	Y	Y	Y
24X - All other debt	N	Y	Y	Y	N	N

--- Unspecified:						
29A - Water supply systems	N	N	N	N	Y	Y
29B - Electric power systems	N	N	N	N	Y	Y
29C - Natural gas supply systems	N	N	N	N	Y	Y
29D - Public mass transit systems	N	N	N	N	Y	Y
29F - Elementary-secondary education	N	N	N	N	Y	Y
29G - Higher and other education	N	N	N	N	Y	Y
29X - All other debt	N	N	N	N	Y	Y

--- Exhibit: Refunding bonds issued (see Section 9.4):						
52T - Refunding issues	N	Y	Y	Y	N	N

RETIRED DURING FISCAL YEAR,

---Full-faith and credit:						
31A - Water supply systems	N	Y	Y	Y	N	N
31B - Electric power systems	N	Y	N	Y	N	N
31C - Natural gas supply systems	N	Y	N	Y	N	N
31D - Public mass transit systems	N	Y	N	Y	N	N
31F - Elementary-secondary education	N	Y	Y	Y	N	N
31G - Higher and other education	N	Y	Y	Y	N	N
31X - All other debt	N	Y	Y	Y	N	N

--- Nonguaranteed:						
34A - Water supply systems	N	Y	Y	Y	N	N
34B - Electric power systems	N	Y	N	Y	N	N
34C - Natural gas supply systems	N	Y	N	Y	N	N
34D - Public mass transit systems	N	Y	N	Y	N	N
34F - Elementary-secondary education	N	Y	Y	Y	N	Y
34G - Higher and other education	N	Y	Y	Y	N	N
34T - Public debt for private purposes	N	Y	Y	Y	Y	Y
34X - All other debt	N	Y	Y	Y	N	N

--- Unspecified:						
39A - Water supply systems	N	N	N	N	Y	Y
39B - Electric power systems	N	N	N	N	Y	Y
39C - Natural gas supply systems	N	N	N	N	Y	Y
39D - Public mass transit systems	N	N	N	N	Y	Y
39F - Elementary-secondary education	N	N	N	N	Y	Y
39G - Higher and other education	N	N	N	N	Y	Y
39X - All other debt	N	N	N	N	Y	Y

--- Exhibit: Long-term debt retired by refunding (see Section 9.4):						
53T - Long-term debt refunded	N	Y	Y	Y	N	N

OUTSTANDING AT END OF FISCAL YEAR,

---Full-faith and credit:

41A - Water supply systems	N	Y	Y	Y	Y	Y
41B - Electric power systems	N	Y	N	Y	Y	Y
41C - Natural gas supply systems	N	Y	N	Y	Y	Y
41D - Public mass transit systems	N	Y	N	Y	Y	Y
41F - Elementary-secondary education	N	Y	Y	Y	Y	Y
41G - Higher and other education	N	Y	Y	Y	Y	Y
41X - All other debt	N	Y	Y	Y	Y	Y

--- Nonguaranteed:

44A - Water supply systems	N	Y	Y	Y	Y	Y
44B - Electric power systems	N	Y	N	Y	Y	Y
44C - Natural gas supply systems	N	Y	N	Y	Y	Y
44D - Public mass transit systems	N	Y	N	Y	Y	Y
44F - Elementary-secondary education	N	Y	Y	Y	Y	Y
44G - Higher and other education	N	Y	Y	Y	Y	Y
44T - Public debt for private purposes	N	Y	Y	Y	Y	Y
44X - All other debt	N	Y	Y	Y	Y	Y

--- Federal Government only:

41I - Increase in total debt	Y	N	N	N	N	N
41V - Held by federal government itself	Y	N	N	N	N	N
41Y - Held by others	Y	N	N	N	N	N
41Q - Public debt	Y	N	N	N	N	N
41W - Federal agency debt	Y	N	N	N	N	N

* - Shows whether data **are** collected (Y) or **not** collected (N) for that type.

Source: U.S. Census Bureau, Governments Division

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Descriptions of Debt Categories

CATEGORY: By Length of Term

ITEM: Short-term debt

- Codes:** 61V - Short-term debt outstanding at beginning of fiscal year
64V - Short-term debt outstanding at end of fiscal year
- Definition:** Interest-bearing debt payable one year or less from its date of issue; obligations having no fixed maturity date (even where outstanding for more than one year if payable from a tax levied for collection in the same year it was issued).
- Examples:** Bond anticipation notes, tax anticipation notes and warrants, bank loans, tax-exempt commercial paper, and interest-bearing short-term warrants and obligations.
- Exclusions:** Accounts payable, noninterest-bearing warrants and obligations, and interfund loans (nonliabilities); and long-term debt payable within the current fiscal year (report at *Long-term debt*).

ITEM: Long-term debt

- Codes (first number of 3-digit code (see [NOTE 1](#)):**
- 19* - Long-term debt outstanding at beginning of fiscal year
2** - Long-term debt issued during fiscal year
3** - Long-term debt retired during fiscal year
4** - Long-term debt outstanding at end of fiscal year
- Exhibit Code:** 5** - Long-term debt refunding during fiscal year
- Definition:** All debt payable more than one year from its date of issue, including those redeemable in less time under a "daily put option" (option tender bonds).
- Examples:** General obligation bonds (GOB), term bonds, serial bonds, revenue bonds, industrial revenue bonds, pollution control bonds, special assessment bonds, certificates of participation (COPs), zero coupon or compound interest bonds, judgments, mortgages, and construction loan notes (CLNs).
- Exclusions:** Leases (operating or capital), interfund loans (except own securities held as investments by other funds, such as employee retirement systems), amounts owed in an agency or trust capacity (e.g., employee tax withholdings), interest payable, advances and contingent loans from other governments, unfunded obligations of employee pension funds, accrued vacation or sick leave, and rights of individuals to benefits from insurance trust systems.
- Notes:** Treat tax anticipation warrants or notes outstanding more than one year as short-term debt if they are payable from a specific tax levied for collection in same year debt was issued.

CATEGORY: By Type of Long-Term Debt Activity

ITEM: Long-term debt issued

Codes (first two numbers of 3-digit code):

21* - Full faith and credit long-term debt issued

24* - Nonguaranteed long-term debt issued

29* - Unspecified long-term debt issued

Exhibit Code:

52T - Refunding debt issued

Definition:

Par value of long-term obligations incurred (sold) during the fiscal year--without adjustment for premiums, discounts, or insurance--including original funding and refunding obligations.

Exclusions:

Debt obligations authorized but not actually incurred (sold) during the fiscal year.

Notes:

Report premiums on debt issued at *Miscellaneous General Revenue, NEC*, code U99, and insurance costs for issuing debt at *Financial Administration*, code 23. Ignore discounts since they do not constitute an actual outlay of funds. For zero coupon and other deep discount bonds, report amount of proceeds, not their face value.

ITEM: Long-term debt retired

Codes (first two numbers of 3-digit code):

31* - Full faith and credit long-term debt retired

34* - Nonguaranteed long-term debt retired

39* - Unspecified long-term debt retired

Exhibit Code:

53T - Long-term debt retired through refunding

Definition:

Par value of long-term obligations liquidated by repayment, by exchange, or by refunding during the fiscal year--without adjustment for premiums or discounts. Includes debt retired from general or any special funds, current revenues, fund balances, or assets accumulated for debt redemption in debt service (sinking) funds.

Exclusions:

Amounts reserved for future debt retirement (i.e., payments into debt service funds).

Notes:

(1) Report premiums paid on bonds retired before maturity at *Other and Unallocable*, code 89. (2) In cases of advance refunding, consider the original issue of a debt obligation retired if it is defeased and removed from the government's official accounting records. For debt collection purposes, "official records" refers to a government's balance sheet, not to the notes which accompany financial statements. See Section 9.42 for detailed information on advance refunding.

ITEM: Long-term debt outstanding

Codes (first two numbers of 3-digit code):

- 19* - Long-term debt outstanding at beginning of fiscal year
- 41* - Full faith and credit long-term debt outstanding at end of fiscal year
- 44* - Nonguaranteed long-term debt outstanding at end of fiscal year

Definition: Par value of long-term obligations remaining unpaid at close of fiscal year, including obligations past due but not yet presented for payment.

Exclusions: Obligations defeased by advance refunding bonds and no longer carried in the official accounting records (i.e., balance sheet) of the government.

Notes: Include obligations for which funds have been turned over to a fiscal agent for their redemption but which have not been removed from the official accounting records at the close of the government's fiscal year.

CATEGORY: By Character of Long-Term Debt

ITEM: Full-faith and credit

Codes (first two numbers of 3-digit code):

- 21* - Full faith and credit long-term debt issued
- 31* - Full faith and credit long-term debt retired
- 41* - Full faith and credit long-term debt outstanding

Definition: Long-term obligations for which the credit of the government, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specified tax or nontax sources (e.g., toll highway fees, repayment of loans, or earmarked intergovernmental grants) but payable from any available resources if the pledged sources are insufficient ("double barreled" debt).

Examples: General obligation bonds.

Exclusions: Obligations backed only by default insurance or commercial bank letters of credits, or LOCs (report at *Nonguaranteed*).

Notes: Effective with fiscal year 1988 data, the following two sub-categories for full faith and credit debt of state governments were consolidated: general obligation bonds (including debt initially payable from earmarked taxes) and debt payable initially from specified nontax revenue.

ITEM: Nonguaranteed

Codes (first two numbers of 3-digit code):

- 24* - Nonguaranteed long-term debt issued
- 34* - Nonguaranteed long-term debt retired
- 44* - Nonguaranteed long-term debt outstanding

Definition: Long-term obligations payable solely from pledged specific sources--e.g., from nonproperty taxes ("limited tax" bonds), from earnings of revenue producing activities (utilities, toll facilities, college dormitories, commercial enterprises, and the like), from special assessments, or from lease-rental arrangements--and which do not constitute obligations against any other resources of the government if the pledged sources are insufficient.

Examples: Revenue bonds, special assessment bonds, pollution control bonds, industrial or commercial development bonds, lease-rental bonds, and certificates of participation (COPs).

Exclusions: Debt initially payable from a specific revenue source but payable from any available resources if pledged sources are insufficient.

ITEM: Unspecified in character

Codes (first two numbers of 3-digit code):

- 29* - Unspecified long-term debt issued
- 39* - Unspecified long-term debt retired

Definition: Long-term obligations not allocable between *Full Faith and Credit* and *Nonguaranteed*. Applies only to long-term debt issued and retired of local governments canvassed by mail or through central collection arrangements.

CATEGORY: By Purpose of Long-Term Debt

Definition: Classification of long-term debt issued, retired, and outstanding according to the function or activity specifically intended to be financed from its proceeds.

Debt Code	Purpose	Covers activities described for these function codes in Chapter 4
<i>Utility Debt:</i>		
A	Water Supply Systems*	91
B	Electric Power Systems*	92
C	Natural Gas Supply Systems*	93
D	Public Mass Transit Systems*	94
<i>General Debt:</i>		
F	Elementary and secondary schools, vocational-technical schools, and other educational institutions except those for higher education	12
G	Institutions of higher education (including auxiliary enterprises like dormitories and athletic facilities) and education facilities except those for elementary-secondary education	16,18,21

T	Public debt for direct funding of private sector activities, such as industrial and commercial development, pollution control of private facilities, housing and mortgage loans, private hospital construction, student loans, private sports stadiums, convention centers, shopping malls, economic revitalization, and other private projects.	Not applicable
	Excludes debt for projects that government directly oversees (vs simply giving proceeds to agent or trustee) even if project will be turned over or leased upon completion. This complex category is discussed in more detail in Section 9.3.	
X	All other debt not classified above, including amounts related to liquor stores and insurance trust systems.	Those not listed

* Covers debt amounts that can be identified readily for utility purposes, regardless of the conditions for repayment or its backing by the government. For instance, includes GOB or other tax-supported obligations issued specifically to finance utility projects even if redeemed by the government's general fund.

Notes: (1) Effective with fiscal year 1987-88 data, other debt purpose codes were eliminated due to the growing difficulty of obtaining reliable detail on debt by its functional use. The codes eliminated and their new classification are as follows:

Old Code	Purpose	New Code
E	Air Transportation	X
H	Other Education, N.E.C.	G
J	Hospitals	X
K	Highways-Regular	X
L	Highways-Toll	X
M	Housing and Community Development	X
N	Parks and Recreation	X
P	Sewerage	X
R	Veterans' Bonuses	X
S	Water Transport and Terminals	X
T	Industrial Development and Pollution Control	T
W	Mortgage Revenue	T

(2) The entirely new purpose code, *Public Debt for Private Purposes (T)*, is a combination of industrial development and pollution control (old T code) and mortgage revenue (old W code) plus debt that was recorded in other purpose categories (e.g., from the education debt categories, debt for student education loans and from hospital debt category, debt to finance private hospital construction).

(3) Debt statistics collected for the Federal Government are limited to several outstanding codes which do not purport either to distinguish between short- and long-term or to indicate their functional uses, as follows:

41I - Increase in debt during the fiscal year (debt outstanding at end of current fiscal year minus debt outstanding at end of prior fiscal year).

41V - Debt held by Federal Government accounts, primarily Federal insurance trust funds (e.g., Social Security, Medicare, and Military and Civil Service Retirement trusts).

41Y - Debt held by persons and organizations outside the Federal Government (including Federal Reserve Banks' holdings of Federal securities purchased for monetary policy reasons).

41Q - Debt obligations of the U.S. Treasury, including short-term notes and Treasuring borrowing on behalf of the Federal Financing Bank.

41W - Debt obligations of Federal agencies, such as the Federal Savings and Loan Insurance Corporation (FSLIC), Federal Housing Administration (FHA), Federal Deposit Insurance Corporation (FDIC), Postal Service, and Tennessee Valley Authority (TVA). Excludes agency borrowing from the Federal Financing Bank and debt of government-sponsored enterprises (e.g., Federal National Mortgage Association, Federal Home Loan Bank Board, and Farm Credit Administration).

Note the overlap in these debt codes: total debt outstanding is equal to both the sum of 41V plus 41Y and the sum of 41Q plus 41W.

1. Throughout these descriptions of debt categories, the asterisk () is used to indicate other digits in the debt code showing the type of debt and its purpose.*

U.S. Census Bureau

Federal, State, and Local Governments

Government Finance and Employment Classification Manual

Chapter 10 - Cash and Security Holdings

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10-A Examples of Assets Included and Excluded from Census Bureau Definition of Cash and Securities

Description Sheet:

Description of Cash and Securities Categories

Befitting their position as important fiscal entities, governments are major holders of cash and securities, including excess money on hand as well as purposeful investments for future earnings. This area, too, has grown increasingly complex over the last decade or so. As a result, the Census Bureau instituted major changes to its classification system, effective with fiscal year 1987-88 data.

Governments' balance sheets contain a wide variety of assets; however, only those that are cash and investment securities are included in Census Bureau statistics. Moreover, this category applies solely to state and local governments. Although the Federal Government holds large amounts of cash and investments, no comparable statistics are collected on them (much of which consists of its own securities).

10.1 Cash and Security Holdings Definition

The title of this category, cash and security holdings, is self-defining. Examples to supplement this definition include cash on hand, demand or time deposits, savings accounts, government and private securities (bonds, notes, mortgages, corporate stocks, etc.), and loans and other credit paper held by government loan and investment funds. Chart 10-A has a lengthy list of specific assets that fall within (and outside) the scope of this category.

This definition includes cash and security holdings of not only the general government but also those of all autonomous agencies, boards, commissions, or other organizations categorized as dependent on the government concerned (see Chapter 3). Stated in terms of the accounting procedures from which these data originate, this category covers cash and security holdings of all accounting funds of a government other than intragovernmental service (revolving), agency, and private trust funds.

The value of cash and securities is reported as of the last day of the government's fiscal year. Along with debt outstanding, this is the only finance data to represent fiscal condition at a specific point in time (rather than financial activity during the fiscal year).

Effective with fiscal year 1987-88 finance data, cash and security holdings are classified according to the purpose for which they are held. For public employee retirement systems and unemployment compensation funds, these data are categorized further by the type of cash or security involved.

10.11 Assets Outside of Census Bureau Definition

Unlike the other three major types of finance data collected by the Census Bureau, the Bureau's concept of cash and security holdings

is an exclusive one, limited to the most fluid types of assets governments own.

The following types of assets are excluded from Census Bureau statistics on governments:

- Real property, land, buildings, improvements, machinery, equipment, and other fixed assets (see [Note 1](#)).
- Construction in progress.
- Materials, supplies, and inventories.
- Accounts receivables, taxes receivables, special assessment receivables, interfund receivables, tax liens, advances to other funds, and other such monies owed to a government.
- Unamortized premiums on investments.
- Prepaid or deferred expenses.
- Goods or commodities held for resale (e.g., of liquor stores or utilities).
- Intangible assets.
- Assets held by private trust funds or by funds representing agency transactions (e.g., withholdings of employee Social Security taxes).

10.12 Major Classification Changes with Fiscal Year 1987-88 Data

Because of the growing complexity of government cash and investment management practices (particularly pooled investment funds, described below in Section 10.4), the Bureau found the classification of cash and securities by the type of cash or security held becoming increasingly difficult to obtain. Consequently, nearly all categories relating to the type of cash or security held by a government were consolidated, effective with fiscal year 1987-88 data. The only exceptions were cash and security holdings of government-administered public employee retirement systems and unemployment compensation systems.

This consolidation of categories is summarized by the following:

Purpose of Holding	Old Codes	New Codes
<i>Insurance Trust Systems:</i>		
Public Employee Retirement (see Note 2)	X33, X30	X30
	X35, X44	X44
Unemployment Compensation	(No Changes)	-
Workers' Compensation	Y21, Y30, Y33, Y35, Y44	Y21
Other Insurance Trusts	Y61, Y70, Y73, Y75, Y84	Y61
<i>Other Than Insurance Trusts:</i>		
Offsets to Debt	W01, W10, W13, W15, W24	W01
Bond Funds	W31, W40, W43, W45, W54	W31
All Other Funds	W61, W70, W73, W75, W84	W61

A classification change in the debt area had an important effect on cash and security data. The amount of *Public Debt for Private Purposes* (code 44T) outstanding at the end of the fiscal year is recorded as an *Offset to Debt* (code W01). Before fiscal year 1987-88 data, this treatment was limited to mortgage revenue debt.

10.2 Types of Cash and Securities Covered

The data which the Census Bureau reports in these categories consist of two major types: cash and deposits, a single item group, and securities. Listed below are the various items that make up these groups. Except for public employee retirement systems, the Bureau no longer makes any effort to identify them separately. For a detailed definition, see the public employee retirement systems section in the Description Sheets that follow this narrative.

Cash and Short-Term Deposits

Securities:

- Federal Government Securities
- Federal Agency Securities
- State and Local Government Securities
- Corporate Bonds
- Corporate Stocks
- Mortgages Held Directly (by a government as an investment)
- All Other Securities, N.E.C.

Traditionally, the Census Bureau measured and reported investment securities at their book value (less any discounts), not at their current market value or par (face) value. (Any profit or loss on their sale is reported as a revenue or expenditure). However, in the 1997 Census of Governments and in subsequent annual surveys, there was a revision to this treatment for the large holding of public employment retirement systems. For these systems, two additional categories were added to the classification system to measure the holdings of corporate stocks (equity funds, Z78) and corporate bonds (Z77). These additions were needed to keep pace with industry accounting standards.

These additional categories apply to the special exhibit statistics on Employee Retirement Systems. They are not included in the regular statistics on government finances.

10.3 Purpose of Holdings of Cash and Securities

The major classification of cash and securities is according to the purpose for which they are held. Their purpose is divided into two major groups: Insurance Trust Funds and Other Than Insurance Trust Funds.

10.31 Insurance Trust Funds

A major function of insurance trust systems is the accumulation of assets to pay for future benefits. Consequently, this group accounts for the largest share of cash and securities held by governments. It is divided into these categories:

- Public Employee Retirement Systems
- Unemployment Compensation Systems(see [Note 3](#))
- Workers' Compensation Systems
- Other Insurance Trusts Systems

See the Description Sheets for a more detailed definition of these categories. Chapter 11 contains a formal definition of an insurance trust system.

10.32 Other Than Insurance Trust Funds

Cash and securities held by funds of a government other than insurance trusts are classified into one of three categories:

- Offsets to Debts (Debt Service or Sinking Funds)
- Bond Funds
- All Other Funds

See the Description Sheet for a more detailed definition of these categories.

10.33 Additional Notes Regarding Offsets to Debt Category

The category for offsets to debt deserves additional explanation.

First, in addition to cash and securities to pay debt service on long-term debt, it includes an amount equal to all the long-term debt outstanding for *Public Debt for Private Purposes* (code 44T). The rationale for this treatment is the fact that the proceeds from this type of indebtedness are not expended by a government but are turned over to the private sector for whatever purpose it was sold. The offset recorded as an asset, therefore, represents the obligation of the private organization to repay the government for its debt service costs. This offset is reduced as the debt creating it is retired.

Second, for state governments and the largest city and county governments whose data are compiled specially by the Census Bureau,

Offsets to Debt is subdivided into two categories:

- Offsets to full-faith and credit long-term debt (Code 71W)
- Offsets to nonguaranteed long-term debt (Code 74W)

These two categories are used to separate Net Long-Term Debt Outstanding between full-faith and credit and nonguaranteed (see Section 9.53).

10.4 Pooled Investments

To the extent possible, all cash and securities of pooled investment funds are assigned according the purpose of the fund holding "shares" in it.

A growing phenomenon in government cash and investment management is the pooling of investments. Rather than have each accounting fund of a government invest its own surplus cash, a government creates a large "pool" of money based on shares "owned" by the other funds. The larger amount of money involved allows the government to earn a higher rate of return than each fund could receive by itself. On the other hand, this practice has made the collection of data on cash and security holdings more difficult.

-
1. *The retirement survey collects data on real property holdings using special exhibit codes; see Chapter 11 for details. [citation](#).*
 2. *These categories have been preserved as special exhibit statistics; see Chapter 11. [citation](#).*
 3. *Although the Federal-state cooperative unemployment compensation trust fund is administered by the Federal Government, the account of each state (and the District of Columbia) is reported with the latter's cash and security holdings. [citation](#).*

Source: U.S. Census Bureau, Governments Division

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Chapter 10 - Descriptions of Cash and Security Categories

Cash and security holdings of a government at the close of its fiscal year, including those of its dependent agencies, utilities, and liquor stores.

Government balance sheets report a wide variety of assets; Census Bureau statistics, however, are limited to just cash, governmental and private securities, and other investments. All other assets, such as fixed assets, equipment, materials, most receivables, interfund loans, and deferred amounts, are excluded. Chart 10-A provides examples of the most common types of assets that are included and excluded in this classification schema.

These data are categorized according to the type of accounting fund that reports them, the only area in Census Bureau statistics to preserve the accounting nature of the source data. These categories are grouped into insurance trust and all other funds, as follows:

INSURANCE TRUST SYSTEMS

Public Employee Retirement Systems

Unemployment Compensation Systems

Workers' Compensation Systems (state governments only)

Other Insurance Trust Systems (state governments only)

OTHER THAN INSURANCE TRUST SYSTEMS

Offsets to Debt (Debt Service or Sinking Funds)

Bond Funds

All Other Funds

Prior to fiscal year 1987-88 data, these categories were classified into more detailed categories according to the type of cash or security involved (e.g., cash and deposits, Federal treasury notes, state and local government securities, etc.). Because of the growing difficulties in obtaining the data (primarily the impact of pooled investment accounts), this sub-detail is no longer collected except for employee retirement systems and unemployment compensation systems.

The codes below apply only to state and local governments; no comparable data are collected for the Federal Government.

INSURANCE TRUST SYSTEMS

Except for Unemployment Compensation Systems, data for these categories are collected largely by a separate mail canvass of insurance trust systems. Chapter 11 includes a detailed description of each type of insurance trust system below.

CATEGORY: Public Employee Retirement Systems

Cash and security holdings of government-administered retirement systems for public employees.

In addition to the categories below, there are also special exhibit codes for employee retirement cash and security holdings (see Chapter 11).

Excludes: Real property held directly by system (use exhibit code X46).

Notes: Prior to fiscal year 1987-88 data, this category was classified as an exhibit code.

Code: X44 **ITEM: All Other Securities, N.E.C.**

Includes: Securities of state and local governments (including those issued by parent government administering the system and purchased for investment purposes); investments held in trust by other agencies, including funds administered by private agencies, guaranteed investment accounts, mutual fund shares, and governmental pooled investment accounts; shares held in mutual funds; foreign and international securities; conditional sales contracts; pooled life insurance investments; direct loans; and loans to system members.

Notes: Effective with fiscal year 1987-88 data, includes securities of state and local governments formerly classed at code X35.

CATEGORY: Unemployment Compensation Systems

Funds held by the U.S. Treasury in a trust account maintained for each participating government by the cooperative Federal-state unemployment compensation insurance system. Data for this category, which applies only to state governments and to the District of Columbia, are obtained from the Employment and Training Administration of the U.S. Department of Labor. Note that the two categories below are considered to be "cash and deposits."

Code: Y07 **ITEM: Trust Fund Account in U.S. Treasury**

Code: Y08 **ITEM: Other (Clearing and Benefit Accounts)**

Notes: May be a positive or a negative number.

CATEGORY: Workers' Compensation Systems

Cash and security holdings of state government compulsory accident and injury insurance systems for workers' compensation.

Code: Y21 **ITEM: Cash and Securities**

Includes: Various cash and security assets as delimited in Chart 10-A.

Notes: Prior to fiscal year 1987-88 data, this code was divided further into cash and deposits (code Y21), Federal treasury securities (code Y30), Federal agency securities (code Y33), state and local government securities (code Y35), and nongovernmental securities (code Y44).

CATEGORY: Other Insurance Trust Systems

Cash and security holdings of state government insurance trust systems other than employee retirement, unemployment compensation, and workers' compensation.

Code: Y61

ITEM: Cash and Securities

Includes: Various cash and security assets as delimited in Chart 10-A.

Notes: Prior to fiscal year 1987-88 data, this code was further divided into cash and deposits (code Y61), Federal treasury securities (code Y70), Federal agency securities (code Y73), state and local government securities (code Y75), and nongovernmental securities (code Y84).

OTHER THAN INSURANCE TRUSTS

CATEGORY: Offsets to Debt (Debt Service or Sinking Funds)

Cash and security holdings specifically for debt service (interest payments and redemption of principal) on long-term debt, including those of utilities, whether full-faith and credit or nonguaranteed.

Includes cash on hand with fiscal agents for debt service or for redemption of uncanceled debt; bond reserve funds; balances in refunding bond accounts held pending completion of refunding transactions (other than for advance refunding); and credit paper or other assets of credit funds which are pledged to the ultimate redemption of debt incurred to finance loan activities of such funds. Covers assets held for debt redemption up to the amount of the specific debt for which they were accumulated plus related interest.

Also includes any mortgages and land contracts (at book value), notes receivables held as offsets to public debt for financing private sector activities (i.e., an amount equal to debt outstanding classified at code 44T), and the value of loans made by credit funds from debt proceeds. Prior to fiscal year 1987-88 data, the treatment of offsets cited above was limited to mortgage revenue bonds; effective with fiscal year 1987-88 data, it was expanded to cover all types of public debt for private purposes.

Excludes value set on land acquired by foreclosure, other real property, taxes or accounts receivable, interfund loans, and other noninvestment assets.

Prior manuals made a distinction between reserves for the redemption of debt principal (reported under this category) and for the payment of interest (reported under All Other Funds). In recent years, however, data reported here has included an increasing amount for interest since the majority of financial reports from which the data are gathered no longer separate the two components. Note, too, that the GASB definition of a debt service fund makes no distinction between interest and principal.

Code: W01

ITEM: Cash and Securities

Includes: Various cash and security assets as delimited in Chart 10-A and industrial leases recorded as offsets to industrial development debt for the private sector.

Excludes: Balances in advance refunding accounts held for future payment of debt that has been defeased and removed from the official accounts of the government (exclude entirely from survey).

Notes: Prior to fiscal year 1987-88 data, this code was further divided into cash and deposits (code W01), Federal treasury securities (code W10), Federal agency securities (code W13), state and local government securities (code W15), and nongovernmental securities (code W24).
An amount recorded as offsets to public debt for private purposes is reduced as the debt creating it is retired.

CATEGORY: Bond Funds

Cash and security holdings of accounting funds established specifically to hold proceeds of bond issues (and related revenues) pending their disbursement.

Code: W31**ITEM: Cash and Securities**

Includes: Various cash and security assets as delimited in Chart 10-A.

Excludes: "Capital project funds" whose sources of revenue do not include proceeds of bond issues (report at *All Other Funds*, code W61) and proceeds of public debt for private purposes not yet distributed (report at *Offsets to Debt*, code W01).

Notes: Prior to fiscal year 1987-88 data, this code was further divided into cash and deposits (code W31), Federal treasury securities (code W40), Federal agency securities (code W43), state and local government securities (code W45), and nongovernmental securities (code W54).

CATEGORY: All Other Funds**Code: W61****ITEM: Cash and Securities**

Includes: Various cash and security assets as delimited in Chart 10-A.

Notes: Prior to fiscal year 1987-88 data, this code was further divided into cash and deposits (code W61), Federal treasury securities (code W70), Federal agency securities (code W73), state and local government securities (code W75), and nongovernmental securities (code W84).

DETAILED CODE LIST WITH COVERAGE OF DATA COLLECTION*

		General Purpose Governments					
CODE	TYPE OF ASSET	Federal	State	DC	Large city-county	Other local	Special District
INSURANCE TRUST SYSTEMS:							
---Public Employee Retirement:							
X21	Cash and Short Term Investments	N	Y	Y	Y	Y	Y
X30	Federal Government Securities	N	Y	Y	Y	Y	Y
X40	Corporate Bonds	N	Y	Y	Y	Y	Y
X41	Corporate Stocks	N	Y	Y	Y	Y	Y
X42	Mortgages Held Directly	N	Y	Y	Y	Y	Y
X47	Miscellaneous Investments	N	Y	Y	Y	Y	Y
X44	All Other Securities, N.E.C.	N	Y	Y	Y	Y	Y
---Unemployment Compensation:							
Y07	Balance in U.S. Treasury	N	Y	Y	N	N	N
Y08	Other (Clearing and Benefit)	N	Y	Y	N	N	N
---Workers' Compensation:							
Y21	Cash and Securities	N	Y	N	N	N	N

---Other Insurance Trust Systems:							
Y61	Cash and Securities	N	Y	N	N	N	N
OTHER THAN INSURANCE TRUST SYSTEMS:							
---Offsets to Debt (Debt Service or Sinking Funds):							
W01	Cash and Securities	N	Y	Y	Y	Y	Y
---Bond Funds:							
W31	Cash and Securities	N	Y	Y	Y	Y	Y
---All Other Funds:							
W61	Cash and Securities	N	Y	Y	Y	Y	Y
* Shows whether data are collected (Y) or not collected (N) for that type.							

Source: U.S. Census Bureau, Governments Division
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Chart 10-A - Examples of Assets Included and Excluded from Census Bureau Definition of Cash and Securities

Examples of assets found on a government's balance sheet and their classification for Census Bureau purposes.

Note: This list is not exhaustive; rather it shows the most common types of assets found in annual financial reports for purposes of illustration.

Included in Census Bureau Definition of Cash And Securities	Excluded in Census Bureau Definition of Cash And Securities
Bankers acceptances	Accounts receivables
Cash on deposit	Accrued interest or dividends on investments
Cash on hand	Advances to other funds
Cash with fiscal agent (e.g., for debt service)	Allowances for delinquent taxes
Cash "equivalents"	Amortized or deferred bond issue costs
Certificates of deposit (CDs)	Construction-in-Progress
Commercial paper	Customer deposits
Corporate bonds (including debentures, convertible bonds, and railroad equipment certificates)	Deferred charges (or other revenues)
	Deferred compensation
	Deposits with other governments
Corporate stock (common and preferred)	Depreciation
Current investments	Dividends receivables
Debentures held	Due from other funds
Demand deposits	Fixed assets (land, equipment, buildings, and other structures)
Equity in pooled cash or investments accounts	
Federal agency securities (FHA, TVA, etc.)	Goodwill
Federal treasury notes	Grants receivables
Guaranteed investment accounts	Improvements "other than buildings"
Loans to members of insurance trusts systems	Interest receivables
Loans receivables	Interfund receivables
Marketable equity securities	Inventory
Marketable securities	Investment in general fixed assets
Money market funds	Leases receivable (other than industrial leases as offsets to industrial development debt)
Mortgages (receivable) held directly	
Mutual funds	Letters of credit
Notes receivables	Machinery and equipment
Repurchase agreements ("repos")	Materials and supplies
"Restricted" cash and investments	Net depreciation
Savings accounts	Prepaid expenses

Share of funds in governmental investment accounts or pools	Real property*
	Special assessments receivables
State and local government securities (including own securities held by its insurance trusts)	Tax liens receivables
	Taxes receivables
	Unamortized premiums on investments
Time deposits	Unbilled accounts receivables
Warrants (to purchase securities)	Unrealized gains on investments
* For employee retirement statistics real property is reported at a special exhibit code; see Chapter 11.	

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Chapter 11: Social Insurance Trust Systems

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Chart:

11-A Summary of Insurance Trust Codes (Regular and Exhibit)

Among their numerous duties, governments provide social insurance to the public, ranging from retirement systems and disability compensation to life insurance. One of the four sectors of governments, insurance trust systems have become a major component of the economy over the years, accounting for 15.3% of total state, and local government revenue in fiscal year 1996-97.

The Census Bureau provides two types of statistics on insurance trust systems. First, they are reported with the regular finance data about governments. Second, since insurance trust systems involve major financial activities that fall outside the scope of the regular classification schema, the Bureau provides additional exhibit statistics whose focus is exclusively on insurance trusts.

11.1 Definition of Social Insurance Trust System

Governments administer a wide variety of insurance-type programs in addition to maintaining various "trust" funds. For Census Bureau statistics, however, only a selected few of these qualify as "insurance trust systems."

To be categorized as a social insurance trust for Census Bureau purposes, a government's system must meet all of the following criteria*:

1. *The system must be financed by a separate accounting fund of the administering government. This criteria excludes many pay-as-you-go plans.*
2. *This fund must have some type of assured revenue stream or dedicated revenue source other than appropriations from the administering government (generally, contributions or premiums imposed on its members and/or member employers).*
3. *The system must be a social insurance plan--that is, it must have a social purpose such as benefiting the disabled or disadvantaged, aiding individuals who cannot afford private insurance, providing future income, and the like.*
4. *The members of the system must be outside the government itself--that is, the plan cannot be for insuring the government itself against risks. For this criteria, public employees are considered to be outside the government.*

5. *The plan must be administered directly by the government itself--that is, it just cannot collect contributions and then turn them over to a private insurer who assumes the actual risks and administers the plan.*

* Note that of the four types of insurance trust systems recognized by the Census Bureau, only the public employee retirement systems category applies to local government finances (plus the District of Columbia's unemployment compensation system); all other types apply to Federal and/or state governments.

11.11 Examples of Insurance Systems Included and Excluded by this Definition

The following examples illustrate the types of insurance programs that meet and fail the above criteria:

- Since the Federal Government workers' compensation program is a pay-as-you-go "plan" funded by agency operating funds and having no separate accounting fund, it fails the first two criteria for being an insurance trust system.
- Some state governments operate pooled, self-insurance programs providing general liability insurance to local governments within the state, funded by premiums levied against its members. Generally, their purpose is to provide a low-cost alternative to more expensive (or unavailable) private insurance. Since these types of insurance plans, however, are designed to protect the governments themselves, they do not meet the social benefit test of criteria three.
- Since most self-insurance or risk management funds are designed to insure the government itself, they fail to meet the fourth criteria regarding outside membership.
- A state government insurance plan to protect homeowners against certain catastrophic risks, either because private insurance is unavailable or unaffordable, would meet the social criteria test and would be classified as an insurance trust as long as it met the other four criteria.

11.2 How Insurance Trust Statistics Relate to Regular Finance Statistics

Regular Census Bureau finance statistics provide only selected data on insurance trusts, excluding such activities as contributions from the administering government, the cost of administering systems (reported in general government sector), and certain investment assets that are neither cash nor securities.

To provide these missing pieces, the Bureau has created exhibit categories used only for special presentations of insurance trust activities.

The principle differences in insurance trust finances between the regular statistics and these exhibit data can be summarized as follows:

1. Regular finance insurance trust revenue excludes (as an intragovernmental transfer) contributions and other payments from the administering government, including payments made on behalf of its employees who are members of the system. Insurance trust revenue statistics, on the other hand, include these important sources of funds.
2. Intergovernmental transfers, taxes levied specifically to support insurance trusts, or other sources of general revenue to finance insurance trusts activities are classified as general revenue, not as insurance trust revenue. Note that intergovernmental transfers representing contributions from other governments on behalf of their employees who are members of the system are treated as insurance trust revenue (see Section 6.45).
3. The cost of administering an insurance trust system is classified as a general expenditure of the administering government. It is recorded also under a special exhibit code for displaying insurance trust statistics.

Both regular and insurance trust exhibit statistics on revenue and expenditure exclude the purchase and sale of investments as well as the extension and recoupment of loans to members.

11.3 Types of Insurance Trust Systems

The Census Bureau recognizes four types of insurance trust systems, including an "other" category that encompasses three major Federal-only social insurance trusts.

11.31 Public Employee Retirement Systems

This category covers retirement systems sponsored by a recognized unit of government whose membership is comprised primarily of public employees compensated with public funds and which holds identifiable assets to finance retirement and associated benefits.

Excluded are "pay-as-you-go" retirement programs (i.e., direct payments to retired or disabled employees from appropriation of general funds), plans not defined as contributory, and payments to private trustee or insurance carrier who administer the investments and benefits. Although it is a retirement system, the Federal Social Security program is classed as an "other" insurance trust because

its membership is not limited to public employees.

11.32 Unemployment Compensation Systems

This category refers to the Federal-state cooperative program for unemployment insurance which also covers the District of Columbia, the only local government member. These data are obtained from the Employment and Training Administration of the U.S. Department of Labor. The unemployment compensation system operates in a unique fashion unlike any other aspect of government finance. How it works is described below (See [Note 1](#)).

The financial transactions of the Federal-state and railroad unemployment insurance systems are made through the Unemployment Trust Fund. All state and Federal unemployment tax receipts are deposited in the trust fund and invested in Federal Government securities. If necessary, the Federal general fund advances monies to the trust fund.

State governments and the District of Columbia pay for unemployment benefits from this trust fund. They also may receive repayable advances from the fund when their balances in the fund are insufficient to pay benefits.

State payroll taxes (i.e., contributions coded Y01) pay for all regular state government benefits. During high periods of unemployment, extended benefits are paid also and are financed equally between state and federal payroll taxes. Benefits to former Federal civilian employees, Postal Service workers, and ex-servicemembers are paid also by the state governments from the trust fund, which is reimbursed by the various Federal agencies.

11.33 Workers' Compensation Systems

This category includes state government-administered plans for compulsory accident and injury insurance of workers (public or private) through the accumulation of assets in order to provide disability or death benefits related to an on-the-job injury or accident.

Note that the Federal Government workers' compensation program is not classified as an insurance trust system because it is financed directly from agency operating funds rather than through an insurance fund financed by contributions (i.e., it is a pay-as-you-go plan).

11.34 Other Insurance Trust Systems (including Federal-only ones)

This category includes any other Federal or state government-administered insurance trust system which meets the Bureau's definition of a social insurance trust.

For state governments, there were only six states with such systems in fiscal year 1998. These included three disability programs, a medical disaster fund, an automobile liability insurance system, and a life insurance program.

For the Federal Government, this category includes social insurance programs unique to the U.S. Government, including the biggest insurance trust (See [Note 2](#)):

- The Social Security and Medicare programs, also referred to as OASDHI (Old-Age Survivors', Disability, and Health Insurance program). It actually consists of multiple insurance funds, including the Old-Age and Survivors Insurance Trust Fund (OASI), Disability Insurance Trust Fund (DI), Hospital Insurance Trust Fund (HI), and Supplementary Medical Insurance Trust Fund (SMI). The last two funds constitute the Federal Medicare program.
- Veterans' life insurance system which provides low-cost life insurance to eligible veterans of the armed services.
- Railroad retirement system which provides retirement-survivor benefits to railroad workers and their families. The unemployment portion of this system is included with the unemployment compensation data.

Excluded from insurance trust data (and reported in the general government sector) are Federal insurance programs such as crop and farm mortgage insurance, investment guarantees, home mortgage insurance (e.g., FHA, TVA), and the like.

11.4 Insurance Trust Exhibit Codes

Insurance trust statistics have a two-tier classification scheme. The first tier consists of the regular categories used in reporting the finances of a government--that is, statistics on government revenue, expenditure, and cash and securities. The second tier consists of special exhibit codes used only to present statistics on insurance trusts by themselves--i.e., without regard to their effect on other areas.

These exhibit codes largely represent financial transactions that are intragovernmental or interfund transfers by the government administering the system. For public employee retirement systems, they also include investments that fall outside the cash and security definition used in the regular finance survey.

Chart 11-A provides a complete listing of all codes related to insurance trust finances, including the exhibit codes described below.

11.41 Public Employee Retirement System Exhibit Codes

Statistics on public employee retirement systems have more exhibit codes than any other insurance trust category, reflecting the greater complexity of their finances. Some of these codes represent additional detail for a regular finance code (e.g., cash and short-term deposits, code X21, is divided into three exhibit categories). Other codes are used solely for data collection and are never published (although they do appear in the special retirement data file). Additional codes reflect the retirement survey's broader definition of investments compared to the regular finance survey.

Code	Description	Where Classified in Regular Finances*
Revenue:		
X04	Contribution from local government to system it administers	(X)
X06	Contribution from state government to system it administers. This item is the sum of two subcodes, Z99 and V87:	
Z99	State government contributions to own system on behalf of state employees	(X)
V87	State government contributions to own system on behalf of local employees	(X)
Z95	Private gifts, donations, and other receipts	(3)
Z96	Gain on sale of investments	X08
Z98	Rentals from the state government to a state retirement system	(X)
X99	Federal Government Only--Interest on U.S. Securities held by Federal retirement systems	(X)
Expenditure:		
X14	Administration, investment fees, losses on sale of investments (also deducted from X08), and other costs not representing benefits or withdrawals. This exhibit code is the sum of three subcodes, Z91, Z93, and Z90:	
Z91	Loss on sale of investments	Deducted from X08
Z93	Administration, including investment fees	E23
Z90	Other	(3)
Cash, Securities, and Other Investments:		
Z81	Total cash, securities, and other investments. Numeric total of all regular and exhibit codes	(X)
Z88	Cash on hand and demand deposits	X21
Z87	Time or savings deposits, including certificates of deposits	X21
Z68	All other short-term investments, including securities in repurchase agreements (repo's), commercial and finance company paper and bankers acceptances, and miscellaneous money market funds	X21
Z89	Federal securities, including short and long-term obligations of U.S. Treasury and Federal Financing Bank	X30
X33	Federal agency securities, including bonds and mortgage-backed (where applicable) issued by CCC, Export-Import Bank, FHA, GNMA, Postal Service, and TVA. (Mortgages directly held by a retirement system are reported under code X42)	X30
Z67	Federally-sponsored agency securities, including bonds and mortgage-backed notes issued by FHLB, FHLMC, FNMA, Farm credit banks, and SLMA	X40

Z79	Other corporate bonds including debentures, convertible bonds, and railroad equipment certificates	X40
Z82	Total other investments is the sum of an exhibit subcodes (X46) and a regular finance code (X47):	
X46	Real property directly held by retirement system. (Property held in investment trusts and in pooled or partner ship agreements is reported under code X47.)	(X)
Z84	Investments held in trust by other agencies, such as funds administered by private agencies, guaranteed investment accounts, and system share of funds in governmental investment accounts	X44
X35	Securities of state and local governments including those of its parent government (other than for the Federal retirement systems)	X44
X69	Foreign and international securities	X44
Z83	Other securities, N.E.C., including shares held in mutual funds, foreign and international securities, conditional sales contracts, and direct loans to members	X44
Other Exhibit Codes:		
Z97	Amounts for transmittal to Federal Social Security System. Collected to avoid misreporting elsewhere	(X)
Z92	Amounts transmitted to Federal Social Security System. Collected to avoid misreporting elsewhere	(X)
Z77	Market value of corporate bonds (book value reported at X40)	(X)
Z78	Market value of corporate stock (book value reported at code X41)	(X)
* (X) means not reported in regular finance data.		

11.42 Unemployment Compensation Exhibit Codes

The only exhibit code for unemployment compensation systems pertains to the Federal Government and reflects the fact that all its investments are in Federal securities whose interest payments represent interfund transfers.

Code	Description	Where Classified in Regular Finances*
Revenue:		
Y99	Federal Government Only--Interest on U.S. Securities held by Federal retirement systems	(X)
* (X) means not reported in regular finance data.		

11.43 Workers' Compensation Exhibit Codes

Exhibit codes for workers' compensation system are limited to one each for revenue and expenditure.

Code	Description	Where Classified in Regular Finances*
Revenue:		
Y10	Contributions from state government to its own workers' compensation system	(X)
Expenditure:		
Y15	Administration, investment fees, losses on sale of investments (also deducted from Y12), and other costs not representing benefits or withdrawals	E23#
* (X) means not reported in regular finance data. # Administrative costs only included.		

11.44 Other Insurance Trust Systems Exhibit Codes

Exhibit codes for other state government insurance trust systems are limited to one each for revenue and expenditure. In addition, each of the three Federal-only insurance trust systems has an exhibit code reflecting the fact that all its investments are in Federal securities whose interest payments represent interfund transfers.

Code	Description	Where Classified in Regular Finances*
Revenue:		
Y50	Contributions from state government to its own other insurance trust system	(X)
Y54	Administration, investment fees, losses on sale of investments (also deducted from Y52), and other costs not representing benefits or withdrawals Federal Government systems interest on U.S. securities held as investments:	E23#
Y22	Social Security and Medicare	(X)
Y32	Veterans' Life Insurance	(X)
Y42	Railroad Retirement	(X)
* (X) means not reported in regular finance data. # Administrative costs only included.		

11.5 Special Topics

Insurance trust finances are among the most complicated in the field, partly as a result of the large amount of intragovernmental transactions as well as the sophisticated but complex investments in which they engage. This section discusses some of the more complex topics and describes how they are treated for Census Bureau statistics.

11.51 Classifying Debt for Unemployment Compensation Funds

In rare cases, a government may issue debt to bolster its unemployment compensation (UC) system. Typically, it raises the contribution rate it levies on employers to cover debt service. This situation is classified in the following manner:

- *Revenue, Contributions (Code Y01)*: The government's unemployment compensation revenue consists of two parts: the "normal" payment to the UC fund and the amount needed to cover debt service (principal and interest). The former is treated as an UC revenue (code Y01); the latter is classified under Miscellaneous General Revenue (code U99).
- *Revenue, Federal Advances and Contributions (Code Y04)*: One possible reason for such debt is to repay the Federal Government for advancing funds when the government's UC account was insufficient to pay benefits. As described in Chapter 7, repayment of Federal advances is deducted from code Y04, leading to the possibility of a negative value for this revenue code. Note that, in a situation requiring a government to issue debt to repay the advances, it is possible that the repayment is so large that not only is code Y04 negative, but so is total unemployment compensation revenue.
- *Debt Retired, Issued, and Outstanding*: This debt is classified in the "all other general debt" categories. Note that the transfer

of the proceeds to the insurance trust fund would be an intragovernmental transfer. (Expenditures from it will eventually be reported as an insurance trust outlay.)

- *Interest on Debt*: Interest on the debt outstanding is reported under Interest on General Debt, code I89.

11.52 Loans to Parent Government by Insurance Trust Systems

Because of their large amounts of cash and security holdings, insurance trust systems (especially public employee retirement ones) sometimes help out their parent government during times of fiscal distress. How these financial transactions are treated depends on the situation involved.

The insurance trust system may help out its parent government by purchasing its regular debt instruments; these are treated the same as other debt and investment transactions. That is:

- It is not reported as either revenue of the parent government or as expenditure of the insurance trust.
- It is reported under debt statistics of the parent government (debt issued and outstanding) and under cash and security holdings data of the insurance trust.
- Interest payments on the debt is reported as an interest expenditure of the parent government (generally, code I89) and as earnings on investment of the insurance trust. No effort is made to exclude this transaction as an interfund transfer.

The insurance trust system may loan money directly to the parent government with a special note being involved. In these situations, the loan is not treated as debt of the parent government nor as a cash and security holding of the parent government. It is not reported as an insurance trust expenditure. The purpose of this treatment is to avoid duplication.

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1. *Based largely on information in the appendix to the Budget of the United States. References to state governments in this description also refer to the District of Columbia.* [Citation](#)
 2. *The Federal Government also administers its own public employee retirement systems and is a member of the Federal-state cooperative unemployment compensation program.* [Citation](#)
 3. *Data reported in these categories usually are transferred to other, more applicable insurance trust codes.* [Citation](#)

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Chart 11-A - Summary of Insurance Trust Codes (Regular and Exhibit)

This chart lists all the finance codes that relate to insurance trust revenue, expenditure, and cash and securities. It covers not only those codes used for the regular finances (Col. C) but also the special exhibit codes (Col. D). For definitions of regular finance codes, see appropriate description sheets elsewhere in this manual. See this chapter for definitions of exhibit codes.

Finance Code (A)	Description (B)	Regular Code (C)	Exhibit Code (D)
Public Employee Retirement Systems:			
Revenue:			
Employee Contributions:			
X01	From Local Government Employees	Y	N
X02	From State Government Employees	Y	N
X03	From Federal Government Employees	Y	N
Government Contributions:			
X04	From Local Government To Own System	N	Y
X05	From Other Governments	Y	N
X06	From State Government To Own System	N	Y
Z99	On Behalf of State Employees (Included in X06)	N	Y
V87	On Behalf of Local Employees (Included in X06)	N	Y
Earnings on Investments:			
X08	Earnings on Investments (Non-Federal Systems)	Y	N
Z96	Gains on Sale of Investments (Included in X08)	N	Y
Z91	Losses on Sale of Investments (Deducted in X08)	N	Y
Z98	Rentals from the State Government	N	Y
X99	Federal Government System - Interest on U.S. Securities	N	Y
Other Receipts:			
Z95	Private Gifts, Donations, and Other Receipts	N	Y
Expenditure:			
X11	Private Gifts, Donations, and Other Receipts	Y	N
X12	Withdrawals	Y	N
X14	Administrative and Other Payments	N	Y

Z91	Losses on Sale of Investments (Included in X14)	N	Y
Z93	Administration (Included in X14)	N	Y
Z90	Other Payments (Included in X14)	N	Y
Cash and Security Holdings:			
Z81	Total Holdings and Investments	N	Y
X21	Cash and Short-Term Investments	Y	N
Z88	Cash on Hand and Demand Deposits (Included in X21)	N	Y
Z87	Time or Savings Deposits (Included in X21)	N	Y
Z68	All Other Short-Term Investments (Included in X21)	N	Y
X30	Federal Government Securities	Y	N
Z89	Federal Treasury Notes (Included in X30)	N	Y
X33	Federal Agency Securities (Included in X21)	N	Y
X40	Corporate Bonds	Y	N
Z67	Federally-Sponsored Agency Securities (Included in X40)	N	Y
Z79	Other Corporate Bonds (Included in X40)	N	Y
X41	Corporate Stock	Y	N
X42	Mortgages Held Directly	Y	N
X44	All Other Securities, NEC	Y	N
Z84	Investments Held in Trust by Other Agencies (Included in X44)	N	Y
X35	Securities of State and Local Governments (Included in X44)	N	Y
Z69	Foreign and International Securities (Included in X44)	N	Y
Z83	Other (Included in X44)	N	Y
Z82	Total Other Investments	N	Y
X46	Real Property (Included in Z82)	N	Y
X47	Miscellaneous Investments (Included in Z82 and X44)	Y	N
Special Exhibit Data:			
Z97	Receipts for Transmittal to Federal Social Security System	N	Y
Z92	Amounts Transmitted to Federal Social Security System	N	Y
Z77	Market Value of Corporate Bonds	N	Y
Z78	Market Value of Corporate Stock	N	Y
Unemployment Compensation Systems (State Governments and District of Columbia Only):			
Revenue:			
Y01	Contributions (Payroll Taxes)	Y	N
Y02	Interest Credited by U.S. Government	Y	N
Y04	Federal Advances and Contributions	Y	N
Y99	Federal Government System - Interest on U.S. Securities	N	Y

Expenditure:			
Y05	Benefits	Y	N
Y06	Extended and Special Benefits	Y	N
Cash and Security Holdings:			
Y07	Trust Fund Account in U.S. Treasury	Y	N
Y08	Other (Clearing and Benefits Accounts)	Y	N
Workers' Compensation Systems (State Governments Only):			
Revenue:			
Y10	Contribution from Administering State Government	N	Y
Y11	Other Contributions	Y	N
Y12	Earnings on Investments	Y	N
Expenditure:			
Y14	Benefits and Withdrawals	Y	N
Y15	Administrative and Other Payments	N	Y
Cash and Security Holdings:			
Y21	Total Cash and Securities	Y	N
Other State Government Insurance Trust Systems:			
Revenue:			
Y50	Contribution from Administering State Government	N	Y
Y51	Other Contributions	Y	N
Y52	Earnings on Investments	Y	N
Expenditure:			
Y53	Benefits and Withdrawals	Y	N
Y54	Administrative and Other Payments	N	Y
Cash and Security Holdings:			
Y61	Total Cash and Securities	Y	N

Social Security and Medicare (Federal Government Only):			
Revenue:			
Y20	Contributions	Y	N
Y22	Interest on Investments in U.S. Securities	N	Y
Expenditure:			
Y25	Benefits and Withdrawals	Y	N
Veterans' Life Insurance (Federal Government Only):			
Revenue:			
Y31	Contributions	Y	N
Y32	Interest on Investments in U.S. Securities	N	Y
Expenditure:			
Y34	Benefits and Withdrawals	Y	N
Railroad Retirement (Federal Government Only):			
Revenue:			
Y41	Contributions	Y	N
Y42	Interest on Investments in U.S. Securities	N	Y
Expenditure:			
Y45	Benefits and Withdrawals	Y	N

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Chapter 12 - Liquor Stores and Lotteries Exhibits

Contents and Abstract:

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[12.2 Lotteries Exhibit Statistics](#)

[12.21 How Lotteries are Treated in Regular Finance Statistics](#)

Certain financial activities of governments, especially commercial-type endeavors, do not fit readily into the Census Bureau's regular financial classification scheme. To provide additional information on these activities, the Bureau has created exhibit codes.

At present, these exhibit categories cover two areas: state liquor stores and government-operated lotteries. For many years, the Bureau also collected exhibit data on utilities, but these were discontinued because of the growing burden required to collect them.

12.1 State Liquor Stores Exhibit Statistics

The exhibit categories for state government operated liquor stores fall into two groups. One provides a type of net income statement while the other shows the overall contribution of liquor stores, taxes, and liquor law enforcement activities to the state government. Although local governments in a few states operate liquor stores, no exhibit data are collected for them.

Code	Description
Z41	Net Sales of Goods - Amounts received from sales of liquor and associated services or products. Excludes any amounts for taxes, sales discounts, customer refunds, and other offsets to gross receipts from sales.
Z42	Cost of Goods Sold - Cost to the activity (net of any purchase discounts and other offsets to purchase price) of goods sold to produce the receipts from sales reported under code Z41 above.
---	Gross Profit on Sales - A derived statistic representing the profit on the sale of liquor before taking into account operating costs--i.e., <i>Net Sales of Goods</i> less <i>Cost of Goods Sold</i> (Z41 - Z42).
Z43	Operating Expenses - Expenditures applicable to operation and maintenance of liquor stores, including administration, advertising, purchase, handling, storage, and sale of merchandise (other than cost of goods sold), and other related costs of the liquor stores system. Excludes noncash outlays such as depreciation as well as licensing and law enforcement activities undertaken by the liquor store system.
---	Net Operating Revenue - A derived statistic representing the net profit before taking into account other revenues and costs--i.e., <i>Gross Profit on Sales</i> less <i>Operating Expenses</i> (Z41 - Z42 - Z43).
Z44	Other Income - Nonoperating income, i.e., income from nonoperating properties of the system and sources other than sales, excluding any receipts from sales taxes, licenses, and permits that may be recorded by the system as "other income."

Z45	Nonoperating Expenses - Any costs of the system for interest and for current costs not falling within <i>Operating Expenses</i> above (code Z43), excluding any licensing and enforcement costs that may be recorded by the system as "nonoperating expense."
---	Net Income - A derived statistic representing the final profit of the liquor store system--i.e., <i>Net Operating Revenue</i> plus <i>Other Income</i> less <i>Nonoperating Expenses</i> (Z41 - - Z42 - Z43 + Z44 - Z45). Note that this figure may not agree with that reported by the liquor store system's own financial report, which may calculate its income on another basis.
<i>Liquor Store Contributions to General Funds:</i>	
Z46	Transfers to General Fund (Gross) - Total amount actually turned over to general government funds during the fiscal year, as shown in the system accounts (as opposed to the above calculated amounts), including any funds for distribution to local governments. Also includes any amounts derived from tax revenue collected by the system that appear in income accounts of the liquor system.
Z47	Expenditure for Licensing and Law Enforcement - Any amounts recorded in the liquor system accounts as expense for licensing activities undertaken for the state government and enforcement of state liquor laws and regulations. Such amounts are excluded from figures reported under codes Z43 and Z45 in the income and expense statistics above and classified under general expenditure categories.
Z48	Receipts from Sales Taxes, Licenses, and Permits - Any amounts received from alcoholic beverage sales and license taxes (including consumer permits to purchase liquor) that are included in the income accounts of the alcoholic beverage monopoly system. Such amounts are excluded from figures compiled for the income and expense statistics above and classified under general revenue categories.
---	Net Contributions to General Funds - A derived statistic representing the net effect of the liquor control system on the government's overall finances--i.e., <i>Transfers to General Fund (Gross)</i> plus <i>Expenditure for Licensing and Law Enforcement</i> minus <i>Receipts from Sales Taxes, Licenses, and Permits</i> (Z46 + Z47 - Z48).

12.2 Lotteries Exhibit Statistics

Unlike liquor stores, lottery operations do not constitute a distinct sector of government; rather, they are treated as a general government activity. The exhibit codes below apply to state governments and the District of Columbia, the only local government currently operating a lottery.

Code	Description
Z51	Total Ticket Sales - Gross amounts received from the sale of lottery tickets or games, before deduction for cost of lottery tickets and prizes. Excludes commissions allowed to merchants for selling the tickets or games.
Z52	Prizes Awarded - Total value of prizes awarded during the fiscal year, whether actually paid out or incurred. Includes "instant winners," lotto jackpots to be paid as annuities, funds transferred to prize reserves, and the like.
Z53	Administrative Expense - The cost of administering the lottery, except for prizes. Includes salaries of officials as well as advertising, supplies, and the like. An identical amount is reported as an expenditure under <i>Financial Administration</i> (code -23).

Z54 Proceeds Available - The net funds available after deducting the costs of prizes and administration (Z51 - Z52 - Z53). Note that this amount is not the same as that classified as *Net Lottery Revenue* (code U95); the latter represents the amount left over after deducting prizes only (Z51 - Z52).

12.21 How Lotteries are Treated in Regular Finance Statistics

Unlike utility and other commercial-type activities of state and local governments (which are reported on a gross basis without deduction for the costs of providing them), lottery operations are included in the regular finance data on a net basis, as follows:

Net lottery revenues are included in the regular finance statistics as a miscellaneous general revenue (code U95). This item consists of *Total Ticket Sales* (exhibit code Z51) minus the cost of *Prizes Awarded* (code Z52). It differs from *Proceeds Available* (code Z54) by the amount for *Administrative Expense* (code Z53).

The cost of administering the lottery is reported under *Financial Administration* (code -23) in the regular finance statistics. Other expenditures made from net lottery proceeds available are reported in whatever function spends them--education, general local government support, highways, etc. Since the Bureau's classification scheme does not relate expenditures to their source of funding, there is no way to determine how net lottery proceeds were disposed.

The cost of prizes is not reported as an expenditure anywhere in regular finance statistics.

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METHODOLOGY FOR SUMMARY TABULATIONS

The chart below contains the most common aggregate finance categories that are used in tables and special tabulations containing government finance statistics. For each category, there is a corresponding listing of the detailed finance item codes that comprise the aggregate. To derive the totals for a financial category, it is necessary to tabulate the individual item codes associated with the category as shown below.

This methodology applies equally to individual governments and to groups of governments, with two notable exceptions for the latter. When aggregating by level of government (all local governments or all state governments), any corresponding intergovernmental revenue from other same-level governments or intergovernmental expenditure to other same-level governments must be excluded from the totals. Thus for the “total revenue” category for all local governments, no item codes of the type “Dnn” (“nn” being any numeric) should be tabulated, since intergovernmental revenues from local governments are netted from aggregates.

Similarly for state and local government aggregates, intergovernmental transactions among same-level governments and between levels of government must be excluded. Thus for the “total revenue” category for all state and local governments, no item codes of the type “Cnn” (from State governments) and “Dnn” (from local governments) should be tabulated. Corresponding expenditure aggregates must follow the same methodology and exclude the appropriate intergovernmental expenditure item codes (those with alpha prefixes of L - R for state and local government totals).

Users should note that this chart contains every possible item code for each category. Even though an item code is listed below, there are several cases where it might not be included in an aggregate amount. These cases are as follows:

1. For an individual government, a specific type of revenue might not exist or an expenditure activity might not be one that is performed by a government. For example, most local governments do not have the full range of taxes represented by the item codes, nor do they necessarily provide each and every function of expenditure.
2. The same might be true of groups of governments. One example would be that there are no local government workers' compensation systems, so that the revenue and expenditure codes dealing with this activity would be excluded from the totals for local governments.
3. Over time, a limited number of classification changes have resulted in the introduction of new item codes or the removal of other codes. While these have been kept to minimum, they might come into play for a user working with historical data sets.

TOTAL REVENUE	T01	T08	T09	T10	T11	T12	T13	T14	T15	T16
	T19	T20	T21	T22	T23	T24	T25	T27	T28	T29
	T40	T41	T50	T51	T53	T99	A01	A03	A06	A09
	A10	A12	A14	A16	A18	A21	A36	A44	A45	A50
	A54	A56	A59	A60	A61	A80	A81	A87	A89	U01
	U10	U11	U20	U30	U40	U41	U50	U95	U99	B01
	B21	B22	B27	B30	B42	B46	B47	B50	B54	B59
	B79	B80	B89	B91	B92	B93	B94	C21	C28	C30
	C42	C46	C47	C50	C67	C79	C80	C89	C91	C92
	C93	C94	D11	D21	D30	D42	D46	D47	D50	D79
	D80	D89	D91	D92	D93	D94	A91	A92	A93	A94
	A90	X01	X02	X05	X08	X09	X03	Y01	Y02	Y03
	Y04	Y11	Y12	Y13	Y51	Y52	Y20	Y31	Y41	Y55
TOTAL GENERAL REVENUE	T01	T08	T09	T10	T11	T12	T13	T14	T15	T16
	T19	T20	T21	T22	T23	T24	T25	T27	T28	T29
	T40	T41	T50	T51	T53	T99	A01	A03	A06	A09
	A10	A12	A14	A16	A18	A21	A36	A44	A45	A50
	A54	A56	A59	A60	A61	A80	A81	A87	A89	U01
	U10	U11	U20	U30	U40	U41	U50	U95	U99	B01
	B21	B22	B27	B30	B42	B46	B47	B50	B54	B59
	B79	B80	B89	B91	B92	B93	B94	C21	C28	C30
	C42	C46	C47	C50	C67	C79	C80	C89	C91	C92
	C93	C94	D11	D21	D30	D42	D46	D47	D50	D79
	D80	D89	D91	D92	D93	D94				
TOTAL TAXES	T01	T08	T09	T10	T11	T12	T13	T14	T15	T16
	T19	T20	T21	T22	T23	T24	T25	T27	T28	T29
	T40	T41	T50	T51	T53	T99				
TOTAL SALES TAX	T08	T09	T10	T11	T12	T13	T14	T15	T16	T19
TOTAL SELECTIVE SALES TAX	T10	T11	T12	T13	T14	T15	T16	T19		
TOTAL LICENSE TAXES	T20	T21	T22	T23	T24	T25	T27	T28	T29	
TOTAL CHARGES	A01	A03	A06	A09	A10	A12	A14	A16	A18	A21
	A36	A44	A45	A50	A54	A56	A59	A60	A61	A80
	A81	A87	A89							
TOTAL MISCELLANEOUS GENERAL REVENUE	U01	U10	U11	U20	U30	U40	U41	U50	U95	U99
TOTAL INTERGOVERNMENTAL REVENUE	B01	B21	B22	B27	B30	B42	B46	B47	B50	B54
	B59	B79	B80	B89	B91	B92	B93	B94	C21	C28
	C30	C42	C46	C47	C50	C67	C79	C80	C89	C91
	C92	C93	C94	D11	D21	D30	D42	D46	D47	D50
	D79	D80	D89	D91	D92	D93	D94			
TOTAL INTERGOVERNMENTAL REVENUE FROM FEDERAL GOVERNMENT	B01	B21	B22	B27	B30	B42	B46	B47	B50	B54
	B59	B79	B80	B89	B91	B92	B93	B94		
TOTAL INTERGOVERNMENTAL REVENUE FROM STATE GOVERNMENT	C21	C28	C30	C42	C46	C47	C50	C67	C79	C80
	C89	C91	C92	C93	C94					
TOTAL INTERGOVERNMENTAL REVENUE FROM LOCAL GOVERNMENT	D11	D21	D30	D42	D46	D47	D50	D79	D80	D89
	D91	D92	D93	D94						

TOTAL UTILITY REVENUE	A91	A92	A93	A94						
TOTAL INSURANCE TRUST REVENUE	X01 Y11	X02 Y12	X05 Y13	X08 Y55	X09 Y51	X03 Y52	Y01 Y20	Y02 Y31	Y03 Y41	Y04
TOTAL EMPLOYEE RETIREMENT REVENUE	X01	X02	X05	X08	X09	X03				
TOTAL UNEMPLOYMENT COMPENSATION REVENUE	Y01	Y02	Y03	Y04						
TOTAL WORKERS' COMPENSATION SYSTEM REVENUE	Y11	Y12	Y13							
TOTAL OTHER INSURANCE TRUST REVENUE	Y51	Y52	Y20	Y31	Y41	Y55				
TOTAL EXPENDITURE	E01	F01	G01	I01	L01	M01	N01	O01	P01	R01
	E02	F02	G02	I02	L02	M02	E03	F03	G03	E04
	F04	G04	I04	L04	M04	E05	F05	G05	L05	M05
	N05	O05	P05	S05	E06	F06	G06	I06	L06	M06
	E12	F12	G12	L12	M12	N12	O12	P12	Q12	R12
	E14	F14	G14	I14	E16	F16	G16	E18	F18	G18
	L18	M18	N18	O18	P18	Q18	R18	E19	E20	F20
	G20	I20	L20	M20	E21	F21	G21	I21	L21	M21
	N21	O21	P21	Q21	S21	E22	F22	G22	I22	L22
	M22	E23	F23	G23	I23	L23	M23	N23	O23	P23
	E24	F24	G24	L24	M24	N24	O24	P24	R24	E25
	F25	G25	I25	L25	M25	N25	O25	P25	S25	E26
	F26	G26	E28	F28	G28	I28	L28	M28	E29	F29
	G29	I29	L29	M29	N29	O29	P29	M30	N30	O30
	P30	R30	E31	F31	G31	E32	F32	G32	I32	L32
	M32	N32	O32	P32	R32	E36	F36	G36	E37	F37
	G37	I37	L37	M37	E38	F38	G38	I38	L38	M38
	N38	O38	P38	R38	E39	F39	G39	I39	L39	M39
	E44	F44	G44	I44	L44	M44	N44	O44	P44	R44
	E45	F45	G45	E47	I47	L47	M47	N47	O47	P47
	R47	E50	F50	G50	I50	L50	M50	N50	O50	P50
	R50	E51	I51	L51	M51	E52	F52	G52	I52	L52
	M52	N52	O52	P52	R52	E53	F53	G53	I53	L53
	M53	E54	F54	G54	I54	L54	M54	N54	O54	P54
	R54	E55	F55	G55	M55	N55	O55	P55	R55	E56
	F56	G56	I56	L56	M56	N56	O56	P56	R56	E57
	F57	G57	I57	L57	M57	E58	F58	G58	I58	L58
	M58	E59	F59	G59	I59	L59	M59	N59	O59	P59
	R59	S59	E60	F60	G60	I60	L60	M60	N60	O60
	P60	R60	E61	F61	G61	I61	L61	M61	N61	O61
	P61	R61	E62	F62	G62	I62	L62	M62	N62	O62
	P62	R62	E66	F66	G66	I66	L66	M66	N66	O66
	P66	R66	E67	I67	L67	M67	N67	O67	P67	S67
	E68	I68	M68	N68	O68	P68	E74	E75	E77	F77
	G77	E79	G79	F79	I79	L79	M79	N79	O79	P79
	R79	E80	F80	G80	I80	L80	M80	N80	O80	P80
	R80	E81	F81	G81	I81	L81	M81	N81	O81	P81
	R81	E84	E85	F85	G85	I85	E87	F87	G87	I87
	L87	M87	N87	O87	P87	R87	E89	F89	G89	I89
	J89	L89	M89	N89	O89	P89	R89	S89	E90	F90
	G90	E91	F91	G91	I91	E92	F92	G92	I92	E93

	F93	G93	I93	E94	F94	G94	I94	L91	L92	L93
	L94	M91	M92	M93	M94	N91	N92	N93	N94	R91
	R92	R93	R94	X11	X12	Y05	Y06	Y14	Y53	Y25
	Y34	Y45								
TOTAL INTERGOVERNMENTAL EXPENDITURE	L01	M01	N01	O01	P01	R01	L02	M02	L04	M04
	L05	M05	N05	O05	P05	S05	L06	M06	L12	M12
	N12	O12	P12	Q12	R12	L18	M18	N18	O18	P18
	Q18	R18	L20	M20	L21	M21	N21	O21	P21	Q21
	S21	L22	M22	L23	M23	N23	O23	P23	L24	M24
	N24	O24	P24	R24	L25	M25	N25	O25	P25	S25
	L28	M28	L29	M29	N29	O29	P29	M30	N30	O30
	P30	R30	L32	M32	N32	O32	P32	R32	L37	M37
	L38	M38	N38	O38	P38	R38	L39	M39	L44	M44
	N44	O44	P44	R44	L47	M47	N47	O47	P47	R47
	L50	M50	N50	O50	P50	R50	L51	M51	L52	M52
	N52	O52	P52	R52	L53	M53	L54	M54	N54	O54
	P54	R54	M55	N55	O55	P55	R55	L56	M56	N56
	O56	P56	R56	L57	M57	L58	M58	L59	M59	N59
	O59	P59	R59	S59	L60	M60	N60	O60	P60	R60
	L61	M61	N61	O61	P61	R61	L62	M62	N62	O62
	P62	R62	L66	M66	N66	O66	P66	R66	L67	M67
	N67	O67	P67	S67	M68	N68	O68	P68	L79	M79
	N79	O79	P79	R79	L80	M80	N80	O80	P80	R80
	L81	M81	N81	O81	P81	R81	L87	M87	N87	O87
	P87	R87	L89	M89	N89	O89	P89	R89	S89	L91
	L92	L93	L94	M91	M92	M93	M94	N91	N92	N93
	N94	R91	R92	R93	R94					
TOTAL INTERGOVERNMENTAL EXPENDITURE TO FEDERAL	S05	S21	S25	S59	S67	S89				
TOTAL INTERGOVERNMENTAL EXPENDITURE TO STATE	L01	L02	L04	L05	L06	L12	L18	L20	L21	L22
	L23	L24	L25	L28	L29	L32	L37	L38	L39	L44
	L47	L50	L51	L52	L53	L54	L56	L57	L58	L59
	L60	L61	L62	L66	L67	L79	L80	L81	L87	L89
	L91	L92	L93	L94						
TOTAL INTERGOVERNMENTAL EXPENDITURE TO LOCAL	M01	N01	O01	P01	R01	M02	M04	M05	N05	O05
	P05	M06	M12	N12	O12	P12	Q12	R12	M18	N18
	O18	P18	Q18	R18	M20	M21	N21	O21	P21	Q21
	M22	M23	N23	O23	P23	M24	N24	O24	P24	R24
	M25	N25	O25	P25	M28	M29	N29	O29	P29	M30
	N30	O30	P30	R30	M32	N32	O32	P32	R32	M37
	M38	N38	O38	P38	R38	M39	M44	N44	O44	P44
	R44	M47	N47	O47	P47	R47	M50	N50	O50	P50
	R50	M51	M52	N52	O52	P52	R52	M53	M54	N54
	O54	P54	R54	M55	N55	O55	P55	R55	M56	N56
	O56	P56	R56	M57	M58	M59	N59	O59	P59	R59
	M60	N60	O60	P60	R60	M61	N61	O61	P61	R61
	M62	N62	O62	P62	R62	M66	N66	O66	P66	R66
	M67	N67	O67	P67	M68	N68	O68	P68	M79	N79
	O79	P79	R79	M80	N80	O80	P80	R80	M81	N81
	O81	P81	R81	M87	N87	O87	P87	R87	M89	N89
	O89	P89	R89	M91	M92	M93	M94	N91	N92	N93
	N94	R91	R92	R93	R94					

INTERGOVERNMENTAL TO COMBINED AND UNALLOCABLE	M01 M23 M44 M58 M81	M02 M24 M47 M59 M87	M04 M25 M50 M60 M89	M05 M28 M51 M61 M91	M06 M29 M52 M62 M92	M12 M30 M53 M66 M93	M18 M32 M54 M67 M94	M20 M37 M55 M68	M21 M38 M56 M79	M22 M39 M57 M80
INTERGOVERNMENTAL TO COUNTIES	N01 N32 N60 N89	N05 N38 N61 N91	N12 N44 N62 N92	N18 N47 N66 N93	N21 N50 N67 N94	N23 N52 N68	N24 N54 N79	N25 N55 N80	N29 N56 N81	N30 N59 N87
INTERGOVERNMENTAL TO MUNICIPALITIES	O01 O32 O60 O89	O05 O38 O61	O12 O44 O62	O18 O47 O66	O21 O50 O67	O23 O52 O68	O24 O54 O79	O25 O55 O80	O29 O56 O81	O30 O59 O87
INTERGOVERNMENTAL TO TOWNSHIPS	P01 P32 P61 P89	P05 P38 P62	P12 P44 P60	P18 P47 P66	P21 P50 P67	P23 P52 P68	P24 P54 P79	P25 P55 P80	P29 P56 P81	P30 P59 P87
INTERGOVERNMENTAL TO SCHOOL DISTRICTS	Q12	Q18	Q21							
INTERGOVERNMENTAL TO SPECIAL DISTRICTS	R01 R52 R80	R12 R54 R81	R18 R55 R87	R24 R56 R89	R30 R59 R91	R32 R60 R92	R38 R61 R93	R44 R62 R94	R47 R66	R50 R79
DIRECT EXPENDITURE	E01 G03 G06 F16 E21 G23 F26 E31 E37 G39 I47 I52 F55 E58 G60 E66 E77 I80 E87 F90 E93 Y05	G01 E04 I06 G16 F21 I23 G26 F31 F37 I39 E50 E53 G55 F58 I60 F66 F77 E81 F87 G90 F93 Y06	F01 F04 E12 E18 G21 E24 E28 G31 G37 E44 F50 F53 E56 G58 E61 G66 G77 F81 G87 E91 G93 Y14	I01 G04 F12 F18 I21 F24 F28 E32 I37 F44 G50 G53 F56 I58 F61 I66 E79 G81 I87 F91 I93 Y53	I02 I04 G12 G18 E22 G24 G28 F32 E38 G44 I50 I53 G56 E59 G61 E67 F79 I81 E89 G91 E94 Y25	E02 E05 E14 E19 F22 E25 I28 G32 F38 I44 E51 E54 I56 F59 I61 I67 G79 E84 F89 I91 F94 Y34	G02 F05 F14 E20 G22 F25 E29 I32 G38 E45 I51 F54 E57 G59 E62 E68 I79 E85 G89 E92 G94 Y45	F02 G05 G14 F20 I22 G25 F29 E36 F45 E52 G54 F57 I59 F62 I68 E80 F85 I89 F92 I94	E03 E06 I14 G20 E23 I25 G29 F36 G45 F52 I54 G57 E60 G62 E74 F80 G85 J89 G92 X11	F03 F06 E16 I20 F23 E26 I29 G36 E47 G52 E55 I57 F60 I62 E75 G80 I85 E90 I92 X12
CURRENT OPERATION	E01 E20 E32 E52 E62 E89	E02 E21 E36 E53 E66 E90	E03 E22 E37 E54 E74 E91	E04 E23 E38 E55 E75 E92	E05 E24 E39 E56 E77 E93	E06 E25 E44 E57 E79 E94	E12 E26 E45 E58 E80	E14 E28 E47 E59 E81	E16 E29 E50 E60 E85	E18 E31 E51 E61 E87
ASSISTANCE AND SUBSIDIES	I01 I25 I51 I62 I85	I02 I28 I52 I66 I87	I04 I29 I53 E67 J89	I06 I32 I54 I67 E68	I14 I37 I56 E68 I68	E19 I38 I57 I68 I79	I20 I39 I58 I79 I80	I21 I44 I59 I80 I81	I22 I47 I60 I81 E84	I23 I50 I61 E84

INTEREST ON DEBT	I89	I91	I92	I93	I94					
INSURANCE TRUST	X11	X12	Y05	Y06	Y14	Y53	Y25	Y34	Y45	
CAPITAL OUTLAY	G01	F01	G02	F02	F03	G03	F04	G04	F05	G05
	F06	G06	F12	G12	F14	G14	F16	G16	F18	G18
	F20	G20	F21	G21	F22	G22	F23	G23	F24	G24
	F25	G25	F26	G26	F28	G28	F29	G29	F31	G31
	F32	G32	F36	G36	F37	G37	F38	G38	F39	G39
	F44	G44	F45	G45	F50	G50	F52	G52	F53	G53
	F54	G54	F55	G55	F56	G56	F57	G57	F58	G58
	F59	G59	F60	G60	F61	G61	F62	G62	F66	G66
	F77	G77	F79	G79	F80	G80	F81	G81	F85	G85
	F87	G87	F89	G89	G90	F90	F91	F92	F93	F94
	G91	G92	G93	G94						
TOTAL CONSTRUCTION	F01	F02	F03	F04	F05	F06	F12	F14	F16	F18
	F20	F21	F22	F23	F24	F25	F26	F28	F29	F31
	F32	F36	F37	F38	F39	F44	F45	F50	F52	F53
	F54	F55	F56	F57	F58	F59	F60	F61	F62	F66
	F77	F79	F80	F81	F85	F87	F89	F90	F91	F92
	F93	F94								
TOTAL EQUIPMENT AND LAND	G01	G02	G03	G04	G05	G06	G12	G14	G16	G18
	G20	G21	G22	G23	G24	G25	G26	G28	G29	G31
	G32	G36	G37	G38	G39	G44	G45	G50	G52	G53
	G54	G55	G56	G57	G58	G59	G60	G61	G62	G66
	G77	G79	G80	G81	G85	G87	G89	G90	G91	G92
	G93	G94								
EQUIPMENT ONLY	K01	K02	K03	K04	K05	K06	K12	K14	K16	K18
	K20	K21	K22	K23	K24	K25	K26	K28	K29	K31
	K32	K36	K37	K38	K39	K44	K45	K50	K52	K53
	K54	K55	K56	K57	K58	K59	K60	K61	K62	K66
	K77	K79	K80	K81	K85	K87	K89	K90	K91	K92
	K93	K94								
TOTAL GENERAL EXPENDITURE	E01	F01	G01	I01	L01	M01	N01	O01	P01	R01
	E02	F02	G02	I02	L02	M02	E03	F03	G03	E04
	F04	G04	I04	L04	M04	E05	F05	G05	L05	M05
	N05	O05	P05	S05	E06	F06	G06	I06	L06	M06
	E12	F12	G12	L12	M12	N12	O12	P12	Q12	R12
	E14	F14	G14	I14	E16	F16	G16	E18	F18	G18
	L18	M18	N18	O18	P18	Q18	R18	E19	E20	F20
	G20	I20	L20	M20	E21	F21	G21	I21	L21	M21
	N21	O21	P21	Q21	S21	E22	F22	G22	I22	L22
	M22	E23	F23	G23	I23	L23	M23	N23	O23	P23
	E24	F24	G24	L24	M24	N24	O24	P24	R24	E25
	F25	G25	I25	L25	M25	N25	O25	P25	S25	E26
	F26	G26	E28	F28	G28	I28	L28	M28	E29	F29
	G29	I29	L29	M29	N29	O29	P29	M30	N30	O30
	P30	R30	E31	F31	G31	E32	F32	G32	I32	L32
	M32	N32	O32	P32	R32	E36	F36	G36	E37	F37
	G37	I37	L37	M37	E38	F38	G38	I38	L38	M38
	N38	O38	P38	R38	E39	F39	G39	I39	L39	M39
	E44	F44	G44	I44	L44	M44	N44	O44	P44	R44
	E45	F45	G45	E47	I47	L47	M47	N47	O47	P47
	R47	E50	F50	G50	I50	L50	M50	N50	O50	P50
	R50	E51	I51	L51	M51	E52	F52	G52	I52	L52
	M52	N52	O52	P52	R52	E53	F53	G53	I53	L53
	M53	E54	F54	G54	I54	L54	M54	N54	O54	P54
	R54	E55	F55	G55	M55	N55	O55	P55	R55	E56

	F56	G56	I56	L56	M56	N56	O56	P56	R56	E57
	F57	G57	I57	L57	M57	E58	F58	G58	I58	L58
	M58	E59	F59	G59	I59	L59	M59	N59	O59	P59
	R59	S59	E60	F60	G60	I60	L60	M60	N60	O60
	P60	R60	E61	F61	G61	I61	L61	M61	N61	O61
	P61	R61	E62	F62	G62	I62	L62	M62	N62	O62
	P62	R62	E66	F66	G66	I66	L66	M66	N66	O66
	P66	R66	E67	I67	L67	M67	N67	O67	P67	S67
	E68	I68	M68	N68	O68	P68	E74	E75	E77	F77
	G77	E79	F79	G79	I79	L79	M79	N79	O79	P79
	R79	E80	F80	G80	I80	L80	M80	N80	O80	P80
	R80	E81	F81	G81	I81	L81	M81	N81	O81	P81
	R81	E84	E85	F85	G85	I85	E87	F87	G87	I87
	L87	M87	N87	O87	P87	R87	E89	F89	G89	I89
	J89	L89	M89	N89	O89	P89	R89	S89	L91	M91
	N91	R91	L92	M92	N92	R92	L93	M93	N93	R93
	L94	M94	N94	R94						
	L01	M01	N01	O01	P01	R01	L02	M02	L04	M04
	L05	M05	N05	O05	P05	S05	L06	M06	L12	M12
	N12	O12	P12	Q12	R12	L18	M18	N18	O18	P18
	Q18	R18	L20	M20	L21	M21	N21	O21	P21	Q21
	S21	L22	M22	L23	M23	N23	O23	P23	L24	M24
	N24	O24	P24	R24	L25	M25	N25	O25	P25	S25
	L28	M28	L29	M29	N29	O29	P29	M30	N30	O30
	P30	R30	L32	M32	N32	O32	P32	R32	L37	M37
	L38	M38	N38	O38	P38	R38	L39	M39	L44	M44
	N44	O44	P44	R44	L47	M47	N47	O47	P47	R47
	L50	M50	N50	O50	P50	R50	L51	M51	L52	M52
	N52	O52	P52	R52	L53	M53	M54	N54	O54	P54
	R54	L54	M55	N55	O55	P55	R55	M56	N56	O56
	P56	R56	L56	L57	M57	L58	M58	L59	M59	N59
	O59	P59	R59	S59	L60	M60	N60	O60	P60	R60
	L61	M61	N61	O61	P61	R61	L62	M62	N62	O62
	P62	R62	L66	M66	N66	O66	P66	R66	L67	M67
	N67	O67	P67	S67	M68	N68	O68	P68	L79	M79
	N79	O79	P79	R79	L80	M80	N80	O80	P80	R80
	L81	M81	N81	O81	P81	R81	L87	M87	N87	O87
	P87	R87	L89	M89	N89	O89	P89	R89	S89	L91
	L92	L93	L94	M91	M92	M93	M94	N91	N92	N93
	N94	R91	R92	R93	R94					
TOTAL INTERGOVERNMENTAL EXPENDITURE										
	E01	G01	F01	I01	I02	E02	G02	F02	E03	F03
	G03	E04	F04	G04	I04	E05	F05	G05	E06	F06
	G06	I06	E12	F12	G12	E14	F14	G14	I14	E16
	F16	G16	E18	F18	G18	E19	E20	F20	G20	I20
	E21	F21	G21	I21	E22	F22	G22	I22	E23	F23
	G23	I23	E24	F24	G24	E25	F25	G25	I25	E26
	F26	G26	E28	F28	G28	I28	E29	F29	G29	I29
	E31	F31	G31	E32	F32	G32	I32	E36	F36	G36
	E37	F37	G37	I37	E38	F38	G38	I38	E39	F39
	G39	I39	E44	F44	G44	I44	E45	F45	G45	E47
	I47	E50	F50	G50	I50	E51	I51	E52	F52	G52
	I52	E53	F53	G53	I53	E54	F54	G54	I54	E55
	F55	G55	E56	F56	G56	I56	E57	F57	G57	I57
	E58	F58	G58	I58	E59	F59	G59	I59	E60	F60
	G60	I60	E61	F61	G61	I61	E62	F62	G62	I62
	E66	F66	G66	I66	E67	I67	E68	I68	E74	E75
	E77	F77	G77	E79	F79	G79	I79	E80	F80	G80
TOTAL DIRECT GENERAL EXPENDITURE										

	I80	E81	F81	G81	I81	E84	E85	F85	G85	I85
	E87	F87	G87	I87	E89	F89	G89	I89	J89	
GENERAL CURRENT OPERATION	E01	E02	E03	E04	E05	E06	E12	E14	E16	E18
	E20	E21	E22	E23	E24	E25	E26	E28	E29	E31
	E32	E36	E37	E38	E39	E44	E45	E47	E50	E51
	E52	E53	E54	E55	E56	E57	E58	E59	E60	E61
	E62	E66	E74	E75	E77	E79	E80	E81	E85	E87
	E89									
GENERAL ASSISTANCE AND SUBSIDIES	I01	I02	I04	I06	I14	E19	I20	I21	I22	I23
	I25	I28	I29	I32	I37	I38	I39	I44	I47	I50
	I51	I52	I53	I54	I56	I57	I58	I59	I60	I61
	I62	I66	E67	I67	E68	I68	I79	I80	I81	E84
	I85	I87	J89							
INTEREST ON GENERAL DEBT	I89									
GENERAL CAPITAL OUTLAY	G01	F01	G02	F02	F03	G03	F04	G04	F05	G05
	F06	G06	F12	G12	F14	G14	F16	G16	F18	G18
	F20	G20	F21	G21	F22	G22	F23	G23	F24	G24
	F25	G25	F26	G26	F28	G28	F29	G29	F31	G31
	F32	G32	F36	G36	F37	G37	F38	G38	F39	G39
	F44	G44	F45	G45	F50	G50	F52	G52	F53	G53
	F54	G54	F55	G55	F56	G56	F57	G57	F58	G58
	F59	G59	F60	G60	F61	G61	F62	G62	F66	G66
	F77	G77	F79	G79	F80	G80	F81	G81	F85	G85
	F87	G87	F89	G89						
GENERAL CONSTRUCTION ONLY	F01	F02	F03	F04	F05	F06	F12	F14	F16	F18
	F20	F21	F22	F23	F24	F25	F26	F28	F29	F31
	F32	F36	F37	F38	F39	F44	F45	F50	F52	F53
	F54	F55	F56	F57	F58	F59	F60	F61	F62	F66
	F77	F79	F80	F81	F85	F87	F89			
GENERAL EQUIPMENT AND LAND	G01	G02	G03	G04	G05	G06	G12	G14	G16	G18
	G20	G21	G22	G23	G24	G25	G26	G28	G29	G31
	G32	G36	G37	G38	G39	G44	G45	G50	G52	G53
	G54	G55	G56	G57	G58	G59	G60	G61	G62	G66
	G77	G79	G80	G81	G85	G87	G89			
GENERAL EQUIPMENT ONLY	K01	K02	K03	K04	K05	K06	K12	K14	K16	K18
	K20	K21	K22	K23	K24	K25	K26	K28	K29	K31
	K32	K36	K37	K38	K39	K44	K45	K50	K52	K53
	K54	K55	K56	K57	K58	K59	K60	K61	K62	K66
	K77	K79	K80	K81	K85	K87	K89			
AIRPORTS TOTAL EXPENDITURE	E01	F01	G01	I01	L01	M01	N01	O01	P01	R01
AIRPORTS INTERGOVERNMENTAL	L01	M01	N01	O01	P01	R01				
FEDERAL SPACE RESEARCH TOTAL	E02	F02	G02	I02	L02	M02				
FEDERAL SPACE RESEARCH INTERGOVERNMENTAL	L02	M02								
FEDERAL NATIONAL DEFENSE TOTAL	E06	F06	G06	I06	L06	M06				

FEDERAL NATIONAL DEFENSE INTERGOVERNMENTAL	L06	M06								
FEDERAL POSTAL SERVICE EXPENDITURE TOTAL	E14	F14	G14	I14						
TOTAL MISCELLANEOUS COMMERCIAL ACTIVITIES	E03	F03	G03							
CORRECTION TOTAL	E04 M05	F04 N05	G04 O05	I04 P05	L04 S05	M04	E05	F05	G05	L05
CORRECTION INTERGOVERNMENTAL	L05	M05	N05	O05	P05	S05	L04	M04		
CORRECTION INSTITUTIONS, TOTAL	E04	F04	G04	I04	L04	M04				
CORRECTION NEC TOTAL	E05	F05	G05	L05	M05	N05	O05	P05	S05	
CORRECTION NEC INTERGOVERNMENTAL	L05	M05	N05	O05	P05	S05				
EDUCATION TOTAL	E12 E16 P18 E21 S21	F12 F16 Q18 F21	G12 G16 R18 G21	L12 E18 E19 I21	M12 F18 E20 L21	N12 G18 F20 M21	O12 L18 G20 N21	P12 M18 I20 O21	Q12 N18 L20 P21	R12 O18 M20 Q21
EDUCATION INTERGOVERNMENTAL	L12 O18 R18	M12 P18 L20	N12 L21 M20	O12 M21	P12 N21	Q12 O21	R12 P21	L18 Q21	M18 S21	N18 Q18
EDUCATION OTHER CURRENT OPERATION	E12	E16	E18	E21	E20					
EDUCATION ASSISTANCE AND SUBSIDIES	E19	I20	I21							
EDUCATION CONSTRUCTION	F12	F16	F18	F21	F20					
EDUCATION EQUIPMENT AND LAND	G12	G16	G18	G21	G20					
EDUCATION EQUIPMENT	K12	K16	K18	K21	K20					
ELEMENTARY-SECONDARY TOTAL EXPENDITURE	E12	F12	G12	L12	M12	N12	O12	P12	Q12	R12
ELEMENTARY-SECONDARY INTERGOVERNMENTAL	L12	M12	N12	O12	P12	Q12	R12			
HIGHER EDUCATION AUXILIARY ENTERPRISES, TOTAL EXPENDITURE	E16	F16	G16							
HIGHER EDUCATION-NEC TOTAL EXPENDITURE	E18	F18	G18	L18	M18	N18	O18	P18	Q18	R18
HIGHER EDUCATION-NEC INTERGOVERNMENTAL	L18	M18	N18	O18	P18	Q18	R18			
EDUCATION-NEC EXPENDITURE TOTAL	E21 S21	F21 E19	G21	I21	L21	M21	N21	O21	P21	Q21
EDUCATION-NEC INTERGOVERNMENTAL	L21	M21	N21	O21	P21	Q21	S21			

FEDERAL VETERANS EDUCATION TOTAL	E20	F20	G20	I20	L20	M20				
FEDERAL VETERANS EDUCATION INTERGOVERNMENTAL	L20	M20								
EMPLOYMENT SECURITY ADMINISTRATION EXPENDITURE	E22	F22	G22	I22	L22	M22				
EMPLOYMENT SECURITY ADMINISTRATION INTERGOVERNMENTAL	L22	M22								
FINANCIAL ADMINISTRATION TOTAL	E23	F23	G23	I23	L23	M23	N23	O23	P23	
FINANCIAL ADMINISTRATION INTERGOVERNMENTAL	L23	M23	N23	O23	P23					
FIRE PROTECTION TOTAL EXPENDITURE	E24	F24	G24	L24	M24	N24	O24	P24	R24	
FIRE PROTECTION INTERGOVERNMENTAL	L24	M24	N24	O24	P24	R24				
GENERAL CONTROL TOTAL	E25 E26 O29	F25 F26 P29	G25 G26	I25 E29	L25 F29	M25 G29	N25 I29	O25 L29	P25 M29	S25 N29
GENERAL CONTROL INTERGOVERNMENTAL	L25 P29	M25	N25	O25	P25	S25	L29	M29	N29	O29
GENERAL CONTROL CURRENT	E25	E26	E29							
GENERAL CONTROL CONSTRUCTION	F25	F26	F29							
GENERAL CONTROL EQUIPMENT AND LAND	G25	G29	G26							
JUDICIAL TOTAL EXPENDITURE	E25	F25	G25	I25	L25	M25	N25	O25	P25	S25
JUDICIAL INTERGOVERNMENTAL	L25	M25	N25	O25	P25	S25				
LEGISLATIVE TOTAL EXPENDITURE	E26	F26	G26							
CENTRAL STAFF TOTAL EXPENDITURE	E29	F29	G29	I29	L29	M29	N29	O29	P29	
CENTRAL STAFF INTERGOVERNMENTAL	L29	M29	N29	O29	P29					
GENERAL SUPPORT TOTAL EXPENDITURE	M30	N30	O30	P30	R30					
GENERAL PUBLIC BUILDINGS TOTAL	E31	F31	G31							
FEDERAL HEALTH-VETERANS TOTAL	E28	F28	G28	I28	L28	M28				
FEDERAL HEALTH-VETERANS INTERGOVERNMENTAL	L28	M28								
HEALTH TOTAL EXPENDITURE	E32	F32	G32	I32	L32	M32	N32	O32	P32	R32

HEALTH INTERGOVERNMENTAL	L32	M32	N32	O32	P32	R32				
HOSPITALS TOTAL EXPENDITURE	E36 F39 M38	F36 G39 N38	G36 I39 O38	E37 L39 P38	F37 M39 R38	G37 E38	I37 F38	L37 G38	M37 I38	E39 L38
HOSPITALS TOTAL INTERGOVERNMENTAL	L37	M37	L38	M38	N38	O38	P38	R38	L39	M39
HOSPITALS TOTAL CURRENT	E36	E37	E38	E39						
HOSPITALS TOTAL CONSTRUCTION	F36	F37	F38	F39						
HOSPITALS TOTAL EQUIPMENT AND LAND	G36	G37	G38	G39						
OWN HOSPITALS TOTAL EXPENDITURE	E36	F36	G36							
FEDERAL OWN VETERANS HOSPITAL TOTAL	E37	F37	G37	I37	L37	M37				
FEDERAL OWN VETERANS HOSPITAL INTERGOVERNMENTAL	L37	M37								
HOSPITAL-OTHER TOTAL EXPENDITURE	E38	F38	G38	I38	L38	M38	N38	O38	P38	R38
HOSPITAL-OTHER INTERGOVERNMENTAL	L38	M38	N38	O38	P38	R38				
FEDERAL VETERANS-OTHER HOSPITAL EXPENDITURE	E39	F39	G39	I39	L39	M39				
FEDERAL VETERANS-OTHER HOSPITAL INTERGOVERNMENTAL	L39	M39								
HIGHWAYS TOTAL EXPENDITURE	E44 E45	F44 F45	G44 G45	I44	L44	M44	N44	O44	P44	R44
HIGHWAYS DIRECT	E44	F44	G44	I44	E45	F45	G45			
HIGHWAYS INTERGOVERNMENTAL	L44	M44	N44	O44	P44	R44				
HIGHWAYS CONSTRUCTION TOTAL	F44	F45								
HIGHWAYS LAND AND EQUIPMENT	G44	G45								
REGULAR HIGHWAYS TOTAL EXPENDITURE	E44	F44	G44	I44	L44	M44	N44	O44	P44	R44
REGULAR HIGHWAYS INTERGOVERNMENTAL	L44	M44	N44	O44	P44	R44				
TOLL HIGHWAYS TOTAL EXPENDITURE	E45	F45	G45							
TRANSIT SUBSIDY TOTAL EXPENDITURE	E47 N94	I47 R94	L47	M47	N47	O47	P47	R47	L94	M94
TRANSIT SUBSIDY INTERGOVERNMENTAL	L47	M47	N47	O47	P47	R47	L94	M94	N94	R94

HOUSING AND COMMUNITY DEVELOPMENT TOTAL EXPENDITURE	E50	F50	G50	I50	L50	M50	N50	O50	P50	R50
HOUSING AND COMMUNITY DEVELOPMENT INTERGOVERNMENTAL	L50	M50	N50	O50	P50	R50				
LIBRARIES TOTAL EXPENDITURE	E52	F52	G52	I52	L52	M52	N52	O52	P52	R52
LIBRARIES INTERGOVERNMENTAL	L52	M52	N52	O52	P52	R52				
NATURAL RESOURCES TOTAL	E51 E54 E55 G56 G57 E59 S59	I51 F54 F55 I56 I57 F59	L51 G54 G55 L56 L57 G59	M51 I54 M55 M56 M57 I59	E53 L54 N55 N56 E58 L59	F53 M54 O55 O56 F58 M59	G53 N54 P55 P56 G58 N59	I53 O54 R55 R56 I58 O59	L53 P54 E56 E57 L58 P59	M53 R54 F56 F57 M58 R59
NATURAL RESOURCES INTERGOVERNMENTAL	L51 M55 R56 R59	M51 N55 L57	L53 O55 M57	M53 P55 L58	L54 R55 M58	M54 L56 L59	N54 M56 M59	O54 N56 N59	P54 O56 O59	R54 P56 P59
NATURAL RESOURCES DIRECT	E51 E55 I57	I51 F55 E58	E53 G55 F58	F53 E56 G58	G53 F56 I58	I53 G56 E59	E54 I56 F59	F54 E57 G59	G54 F57 I59	I54 G57
NATURAL RESOURCES CONSTRUCTION	F54	F55	F56	F57	F58	F59	F53			
NATURAL RESOURCES EQUIPMENT AND LAND	G54	G55	G56	G57	G58	G59	G53			
FEDERAL FARM CREDIT TOTAL	E51	I51	L51	M51						
FEDERAL FARM CREDIT INTERGOVERNMENTAL	L51	M51								
FEDERAL AGRICULTURE, FARM INCOME STABILIZATION, TOTAL EXPENDITURE	E53	F53	G53	I53	L53	M53				
FEDERAL AGRICULTURE, FARM INCOME STABILIZATION, INTERGOVERNMENTAL EXPENDITURE	L53	M53								
AGRICULTURE TOTAL EXPENDITURE	E54	F54	G54	I54	M54	N54	O54	P54	R54	L54
AGRICULTURE INTERGOVERNMENTAL	M54	N54	O54	P54	R54	L54				
FISH AND GAME TOTAL EXPENDITURE	E55	F55	G55	M55	N55	O55	P55	R55		
FISH AND GAME INTERGOVERNMENTAL	M55	N55	O55	P55	R55					
FORESTRY TOTAL EXPENDITURE	E56	F56	G56	I56	M56	N56	O56	P56	R56	L56

FORESTRY INTERGOVERNMENTAL	M56	N56	O56	P56	R56	L56				
FEDERAL SOIL, WATER, AND ELECTRIC ENERGY RESOURCES, TOTAL EXPENDITURE	E57	F57	G57	I57	L57	M57				
FEDERAL SOIL, WATER, AND ELECTRIC ENERGY RESOURCES, INTERGOVERNMENTAL EXPENDITURE	L57	M57								
FEDERAL MINERAL RESOURCES, TOTAL EXPENDITURE	E58	F58	G58	I58	L58	M58				
FEDERAL MINERAL RESOURCES, INTERGOVERNMENTAL EXPENDITURE	L58	M58								
NATURAL RESOURCES NEC TOTAL EXPENDITURE	E59	F59	G59	I59	L59	M59	N59	O59	P59	R59
NATURAL RESOURCES INTERGOVERNMENTAL EXPENDITURE	L59	M59	N59	O59	P59	R59	S59			
PARKING TOTAL EXPENDITURE	E60	F60	G60	I60	L60	M60	N60	O60	P60	R60
PARKING INTERGOVERNMENTAL EXPENDITURE	L60	M60	N60	O60	P60	R60				
PARKS AND RECREATION, TOTAL EXPENDITURE	E61	F61	G61	I61	L61	M61	N61	O61	P61	R61
PARKS AND RECREATION, INTERGOVERNMENTAL EXPENDITURE	L61	M61	N61	O61	P61	R61				
POLICE TOTAL EXPENDITURE	E62	F62	G62	I62	L62	M62	N62	O62	P62	R62
POLICE INTERGOVERNMENTAL EXPENDITURE	L62	M62	N62	O62	P62	R62				
PROTECTIVE INSPECTION TOTAL EXPENDITURE	E66	F66	G66	I66	L66	M66	N66	O66	P66	R66
PROTECTIVE INSPECTION INTERGOVERNMENTAL EXPENDITURE	L66	M66	N66	O66	P66	R66				
PUBLIC WELFARE TOTAL EXPENDITURE	E67	I67	L67	M67	N67	O67	P67	S67	E68	I68
	M68	N68	O68	P68	E74	E75	E77	F77	G77	E79
	F79	G79	I79	L79	M79	N79	O79	P79	R79	

PUBLIC WELFARE INTERGOVERNMENTAL EXPENDITURE	L67 M67 N67 O67 P67 S67 M68 N68 O68 P68 L79 M79 N79 O79 P79 R79
PUBLIC WELFARE DIRECT EXPENDITURE	E67 I67 E68 I68 E74 E75 E77 F77 G77 E79 F79 G79 I79
PUBLIC WELFARE OTHER CURRENT OPERATIONS	E74 E75 E77 E79
PUBLIC WELFARE ASSISTANCE AND SUBSIDIES	E67 I67 E68 I68 I79
PUBLIC WELFARE CONSTRUCTION	F77 F79
PUBLIC WELFARE EQUIPMENT AND LAND	G77 G79
PUBLIC WELFARE, CATEGORICAL ASSISTANCE, TOTAL EXPENDITURE	E67 I67 L67 M67 N67 O67 P67 S67
PUBLIC WELFARE, CATEGORICAL ASSISTANCE, INTERGOVERNMENTAL EXPENDITURE	L67 M67 N67 O67 P67 S67
CASH ASSISTANCE TOTAL EXPENDITURE	E68 I68 M68 N68 O68 P68
CASH ASSISTANCE INTERGOVERNMENTAL EXPENDITURE	M68 N68 O68 P68
WELFARE VENDOR PAYMENTS TOTAL	E74 E75
PUBLIC WELFARE, WELFARE INSTITUTIONS, TOTAL EXPENDITURE	E77 F77 G77
WELFARE NEC TOTAL EXPENDITURE	E79 F79 G79 I79 L79 M79 N79 O79 P79 R79
WELFARE NEC INTERGOVERNMENTAL EXPENDITURE	L79 M79 N79 O79 P79 R79
SEWERAGE TOTAL EXPENDITURE	E80 F80 G80 I80 L80 M80 N80 O80 P80 R80
SEWERAGE INTERGOVERNMENTAL EXPENDITURE	L80 M80 N80 O80 P80 R80
SOLID WASTE MANAGEMENT TOTAL EXPENDITURE	E81 F81 G81 I81 L81 M81 N81 O81 P81 R81
SOLID WASTE MANAGEMENT INTERGOVERNMENTAL EXPENDITURE	L81 M81 N81 O81 P81 R81
VETERANS AFFAIRS TOTAL EXPENDITURE	E85 F85 G85 I85

SEA AND INLAND PORT FACILITIES, TOTAL EXPENDITURE	E87	F87	G87	I87	L87	M87	N87	O87	P87	R87
WATER TRANSPORTATION INTERGOVERNMENTAL EXPENDITURE	L87	M87	N87	O87	P87	R87				
GENERAL GOVERNMENT NEC TOTAL EXPENDITURE	E89 S89 R91	F89 L91 R92	G89 L92 R93	J89 L93	L89 M91	M89 M92	N89 M93	O89 N91	P89 N92	R89 N93
GENERAL GOVERNMENT NEC INTERGOVERNMENTAL EXPENDITURE	L89 M91	M89 M92	N89 M93	O89 N91	P89 N92	R89 N93	S89 R91	L91 R92	L92 R93	L93
GENERAL INTEREST TOTAL EXPENDITURE	I89									
UTILITIES TOTAL EXPENDITURE	E91 G93	E92 G94	E93 I91	E94 I92	F91 I93	F92 I94	F93	F94	G91	G92
UTILITIES CURRENT OPERATION	E91	E92	E93	E94						
UTILITIES CONSTRUCTION	F91	F92	F93	F94						
UTILITIES EQUIPMENT AND LAND	G91	G92	G93	G94						
UTILITIES INTEREST TOTAL	I91	I92	I93	I94						
WATER UTILITY TOTAL EXPENDITURE	E91	F91	G91	I91						
ELECTRIC UTILITY TOTAL EXPENDITURE	E92	F92	G92	I92						
GAS UTILITY TOTAL EXPENDITURE	E93	F93	G93	I93						
TRANSIT UTILITY TOTAL EXPENDITURE	E94	F94	G94	I94						
LIQUOR STORES TOTAL EXPENDITURE	E90	F90	G90							
INSURANCE TRUST TOTAL EXPENDITURE	X11	X12	Y05	Y06	Y14	Y53	Y25	Y34	Y45	
EMPLOYEE RETIREMENT TOTAL EXPENDITURE	X11	X12								
UNEMPLOYMENT COMPENSATION TOTAL EXPENDITURE	Y05	Y06								
WORKERS COMPENSATION TOTAL EXPENDITURE	Y14									
OTHER INSURANCE TRUST	Y53	Y25	Y34	Y45						
BORROWING TOTAL										
BEGINNING LONG TERM DEBT TOTAL OUTSTANDING	19A	19B	19C	19D	19H	19T	19W	19X		

LONG TERM DEBT ISSUED TOTAL	21A	21B	21C	21D	21F	21G	21H	21X	22A	22B
	22C	22D	22E	22F	22G	22H	23A	23B	23C	23D
	23E	23F	23G	23H	24A	24B	24C	24D	24E	24F
	24G	24H	22J	22K	22L	22M	22N	22P	22R	22S
	22X	24J	24K	24L	24M	24N	24P	24R	23J	23K
	23L	23M	23N	23P	23R	23S	23X	24S	24T	24W
	24X	29A	29B	29C	29D	29E	29F	29G	29J	29K
	29M	29N	29P	29S	29X					
LONG TERM DEBT ISSUED, FULL FAITH AND CREDIT, TOTAL	21A	21B	21C	21D	21F	21G	21H	21X		
LONG TERM DEBT ISSUED, GENERAL OBLIGATION BONDS, TOTAL	22A	22B	22C	22D	22E	22F	22G	22H	22J	22K
	22L	22M	22N	22P	22R	22S	22X			
LONG TERM DEBT ISSUED, GUARANTEED NONTAX SOURCES, TOTAL	23A	23B	23C	23D	23E	23F	23G	23H	23J	23K
	23L	23M	23N	23P	23R	23S	23X			
LONG TERM DEBT ISSUED, NONGUARANTEED, TOTAL	24A	24B	24C	24D	24E	24F	24G	24H	24J	24K
	24L	24M	24N	24P	24R	24S	24T	24W	24X	
LONG TERM DEBT ISSUED, UNSPECIFIED, TOTAL	29A	29B	29C	29D	29E	29F	29G	29J	29K	29M
	29N	29P	29S	29X						
LONG TERM DEBT RETIRED TOTAL	31A	31B	31C	31D	31F	31G	31H	31X	33K	33L
	33M	33N	33P	33R	33S	33X	32A	32B	32C	32D
	32E	32F	32G	32H	32J	34K	34L	34M	34N	34P
	34R	34S	32K	32L	32M	32N	32P	32R	32S	32X
	34T	34W	34X	34A	34B	34C	34D	34E	33A	33B
	33C	33D	33E	33F	33G	33H	33J	34F	34G	34H
	34J	39A	39B	39C	39D	39E	39F	39G	39J	39K
	39M	39N	39P	39S	39X					
LONG TERM DEBT RETIRED, FULL FAITH AND CREDIT, TOTAL	31A	31B	31C	31D	31F	31G	31H	31X		
LONG TERM DEBT RETIRED, GENERAL OBLIGATION BONDS, TOTAL	32A	32B	32C	32D	32E	32F	32G	32H	32J	32K
	32L	32M	32N	32P	32R	32S	32X			
LONG TERM DEBT RETIRED, GUARANTEED NONTAX SOURCES, TOTAL	33A	33B	33C	33D	33E	33F	33G	33H	33J	33K
	33L	33M	33N	33P	33R	33S	33X			
LONG TERM DEBT RETIRED, NONGUARANTEED, TOTAL	34A	34B	34C	34D	34E	34F	34G	34H	34J	34K
	34L	34M	34N	34P	34R	34S	34T	34W	34X	
LONG TERM DEBT RETIRED, UNSPECIFIED, TOTAL	39A	39B	39C	39D	39E	39F	39G	39J	39K	39M
	39N	39P	39S	39X						
LONG TERM DEBT OUTSTANDING TOTAL	41A	41B	41C	41D	41E	41F	41G	41H	41J	41K
	41M	41N	41P	41S	41X	41V	41Y	42A	42B	42C
	42D	42E	42F	42G	42H	42J	42K	42L	42M	42N
	42P	42R	42S	42X	43A	43B	43C	43D	43E	43F
	43G	43H	43J	43K	43L	43M	43N	43P	43R	43S
	43X	44A	44B	44C	44D	44E	44F	44G	44H	44J
	44K	44L	44M	44N	44P	44R	44S	44T	44W	44X

LONG TERM DEBT, FULL FAITH AND CREDIT, TOTAL	41A 41M	41B 41N	41C 41P	41D 41S	41E 41X	41F 41V	41G 41Y	41H	41J	41K
LONG TERM DEBT, GENERAL OBLIGATION BONDS, TOTAL	42A 42L	42B 42M	42C 42N	42D 42P	42E 42R	42F 42S	42G 42X	42H	42J	42K
LONG TERM DEBT, GUARANTEED NONTAX SOURCES, TOTAL	43A 43L	43B 43M	43C 43N	43D 43P	43E 43R	43F 43S	43G 43X	43H	43J	43K
LONG TERM DEBT, NONGUARANTEED, TOTAL	44A 44L	44B 44M	44C 44N	44D 44P	44E 44R	44F 44S	44G 44T	44H 44W	44J 44X	44K
CASH AND SECURITIES TOTAL	W01 W45 Y75 X41	W31 W75 Y07 X42	W61 W13 Y08 X44	W24 W43 Y21 X47	W54 W73 Y30 Y33	W84 Y44 Y35	W10 Y84 Y35 X21	W40 Y61 X21 X30	W70 Y70 X30 X40	W15 Y73 X40
CASH AND DEPOSITS TOTAL	Y07	Y08	W01	W31	W61	Y61	X21	Y21		
SECURITIES TOTAL	W10 W24 Y44	W40 W54 Y70	W70 X30 Y73	W84 X40 Y75	W13 X41 Y84	W43 X42	W73 X44	W15 Y30	W45 Y33	W75 Y35
FEDERAL TREASURY SECURITIES TOTAL	W10	W40	W70	Y70	X30	Y30				
FEDERAL AGENCY SECURITIES TOTAL	W13	W43	W73	X33	Y33	Y73				
STATE AND LOCAL SECURITIES	W15	W45	W75	Y35	X35	Y75				
OTHER SECURITIES	W24	W54	W84	Y84	X40	X41	X42	X44	Y44	
NONINSURANCE TRUST, CASH AND SECURITIES, TOTAL	W01 W15	W31 W45	W61 W24	W75 W54	W10 W84	W40	W70	W13	W43	W73
NONINSURANCE TRUST, CASH AND DEPOSITS, TOTAL	W01	W31	W61							
NONINSURANCE TRUST, SECURITIES, TOTAL	W10 W24	W40 W54	W70	W84	W13	W43	W73	W15	W45	W75
NONINSURANCE TRUST, FEDERAL TREASURY SECURITIES, TOTAL	W10	W40	W70							
NONINSURANCE TRUST, FEDERAL AGENCY SECURITIES, TOTAL	W13	W43	W73							
NONINSURANCE TRUST, STATE AND LOCAL SECURITIES, TOTAL	W15	W45	W75							
NONINSURANCE TRUST, STATE AND LOCAL SECURITIES, OTHER	W24	W54	W84							
SINKING FUND TOTAL	W01	W10	W13	W15	W24					
BOND FUND TOTAL	W31	W40	W43	W45	W54					

OTHER NONINSURANCE TRUST TOTAL	W61	W70	W73	W75	W84					
INSURANCE TRUST, CASH AND SECURITIES	X21 Y70	X30 Y73	X40 Y75	X41 Y84	X42 Y21	X44 Y30	X47 Y33	Y07 Y35	Y08 Y44	Y61
INSURANCE TRUST, CASH AND DEPOSITS	Y07	Y08	X21	Y21	Y61					
INSURANCE TRUST, SECURITIES, TOTAL	X30 Y33	X40 Y35	X41 Y44	X42	X44	Y70	Y73	Y75	Y84	Y30
INSURANCE TRUST, FEDERAL SECURITIES, TOTAL	X30	Y30	Y70							
INSURANCE TRUST, FEDERAL AGENCY SECURITIES, TOTAL	X33	Y33	Y73							
INSURANCE TRUST, STATE AND LOCAL SECURITIES, TOTAL	X35	Y35	Y75							
INSURANCE TRUST, OTHER SECURITIES, TOTAL	X40	X41	X42	X44	Y84	Y44				
EMPLOYEE RETIREMENT, CASH AND SECURITIES, TOTAL	X21	X30	X40	X41	X42	X44	X47			
UNEMPLOYMENT COMPENSATION, CASH AND SECURITIES, TOTAL	Y07	Y08								
WORKERS COMPENSATION, CASH AND SECURITIES, TOTAL	Y21	Y30	Y33	Y35	Y44					
OTHER INSURANCE TRUST, CASH AND SECURITIES, TOTAL	Y61	Y70	Y73	Y75	Y84					

NEC = NOT ELSEWHERE CLASSIFIED